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PROGRESSIVENESS OF MASS MEDIA IN THE COURSE OF YOUTH INTEGRATION INTO THE POLITICAL SPHERE OF SOCIETY

Abstract

This paper analyzes the problems of interaction between media, public authorities and civil society to provide positive models of integration of the Russian youth in the political sphere of society. The author argues the role of mass media as the main communicator between civil society and government institutions. The paper presents the viewpoint of the efficiency of modern media to serve public control. The author puts forward the arguments that the effectiveness of such indicators is availability, progressive, independent media. Public confidence in the media depends on their independence and priority information. The obvious facts, that the information field of the media is intended to reflect compliance with the political views of young people's political reality are given. The author analyzes the ways of influencing the media on the formation of political consciousness and political potential of young people. The conditions to avoid informational ideological pressure on the young people are revealed. The author has made suggestions on optimizing the impact of the media information on the process of integration of the youth in the socio-political practices of the Russian society.

Keywords

youth, politics, political culture, media, political participation, civil society

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Mass media act as one of the major political institutes in modern political process of the Russia. Though mass media are neutral in itself, results and consequences of its in interests of any actor in many respects depend on the purposes they are duplicated.

It is reasoned that the youth uses the maximum quantity of various sources of information, thereby it shows openness to alternative mass media. These circumstances demand strengthening of democratic control of mass media of both traditional (press, radio, television) and new electronic format (network editions, media market the Runet, etc.).

If to consider the youth as an object and subject of the state youth policy, it is necessary to reveal its specifics. I. M. Ilyinsky, the Shaft. A. Lukov., P. A. Merkulov and other scientists wrote about distinctive signs and institutional fundamentals of the state youth policy in Russia.

We shares V.A. Lukov's opinion that the public youth policy is the important characteristic of civil society. In modern Russia "it is planned, than influences political and sociocultural process" (Lukov, 2013). Despite that, the youth policy of public associations, political parties, and other subjects of public youth policy is a little limited to their legal opportunities. It has the important direction in development of a certain ideal model of a youth cohort, which the organization seeks to present to all society as a standard. "The new calls connected with changes on the world scene, the new purposes of social and economic development of Russia demand system updating, development of tasks and mechanisms of the state youth policy …. The Russian youth shows an active position on development of civil society more brightly. It forms mechanisms of creation of the public benefits" (Merkulov, Malik and Eliseev, 2015).

Considering the historical experience of Russia, the state always took over civil initiatives up, however modern conditions demand transfer of these initiatives to system organizational structure. An important vector of Russian development at the present stage is formation of civil society with participation of the younger generation. A condition of its functioning is presence of the people capable to interact with other key communities for the sake of the uniform purposes, interests, values. Today it is important to be ready to subordinate the private interests and ways of their achievement to the general welfare expressed in precepts of law and traditions.

We are convinced that it is easier to bring up the active subject of civil society of new Russia at young age, when the personality is actually formed and there is a formation of basic values and installations.

Successful performance of mass media's main function is formation of public opinion. It assumes existence of feedback with audience. Absence of anopportunity to impact on the course conducted by the state, to make decisions on this or that problem accumulates tension in society. Weakness of mass media as a feedback mechanism from society to the power and from the power to society "does unstable and unprotected all public situations, all processes of formation of public opinion" *(Smirnov, 2001)*. If mass media apply for a rank of "fourth estate", they have to become the guarantor of strict observance of the rights of all citizens besides government bodies of all levels.

Considering formation of qualitative other system of mass media, there was a need of regulation of its impact on political consciousness and behavior of youth with the assistance of such structures, as government bodies, local governments and institutes of civil society. In the conditions of transformation of socio-political and economic spheres, power structures need to realize such policy, which the paramount tasks are strengthening of the democratic rights and freedoms of citizens, their participations in country government, strengthening trust to authorities and methods of the pursued policy, independent character of new mass media, their uninvolvement, commitment to the principles of service to interests of society.

We come to understanding that government have to be guided by the principles providing establishment of constructive dialogue and partnership with institutional structures of civil society:

- firstly, social and spiritual orientation of citizens. Here are the main actions of policy, which have to be based on social and spiritual interests of citizens, lability of consciousness of the younger generation;

- secondly, ensuring public financing, support and control of such spheres, as culture and art. In turn information material, which can harm to psychological and moral health of young citizens, needs to be kept under rigid control with restriction of air time;

- thirdly, equality of interests in mass media. Information policy of the state has to consider equal interests of all institutional structures and subjects participating in information activities;

- fourthly, information openness of public authorities policy. In this regard, it is necessary to provide open discussion of the main events held by the state with involvement of youth consultative structures that is the most actual in conditions post-reforming.

Using various technologies of impact on citizens through the state mass media, the Russian power gives a priority to realization of informing the public on the purposes, intentions, actions, but does not use propaganda processing as old tradition. Powerful, professional mass media, which is urged to inform the population, is necessary for the democratic, constitutional state. But not the one, which controls and mobilizes public consciousness.

To inform does not mean to take a detached position. Activity of mass media as the political activity needs the system organization. Under it we mean its controllability, accountability to both governmental bodies, and institutes of civil society in that part, where the questions of the state construction and national policy are raised. It is about the need of the obligatory account of socially significant problems of the state (economic, national and territorial, ethnic, ecological, social etc.), and problems of interaction between mass media, the state and society.

It is necessary to admit evident the fact that any power is interested that the course conducted by it found approval and support among citizens. Implementation of the power always differs in strong need for self-justification by means of the reference to the principles of the legitimation, which have to be fixed publicly by mass media throughout activity of power institutes. Whereas "use of illegitimate political technologies poses serious threat and it is a serious obstacle on the way of development of democracy in our country" (Tuchkov, 2002).

The term "illegitimate political technologies" is applied rather widely recently. Modern mass media actively operates it, often without attaching significance to context. But the consequences lead to increasing mistrust of citizens to institutes of the power, indifference to their initiatives, dissonance in interaction between civil society and state. These circumstances force to designate the main criteria of legitimacy of political technologies.

The legitimate political technologies are those, which correspond to the current legislation and installations of public morals. Here the system of professional certification and tradition of internal self-organization of the market in the field of political consultation are important. It is necessary to avoid direct import of existing west procedures, which do not correspond to the Russian reality. It is important to neutralize attempts of large PR agencies to monopolize the market, having established control of licensing (4, page 27).

Efficiency of mass media, i.e. its administrative function, is based on the following dependence: forms and methods of public authorities' activity, political institutes considerably depend on level and potential of citizens' informing. Thus, adoption of these or those political decisions by the power has to be legitimated through mass media to get public support that will provide a high rate of trust to a conducted political policy.

It is necessary to emphasize that in conditions of transformation of the Russian society, mass media are urged to provide public control over the state institutes and subjects of the political relations. The carried-out reforms have to lead to legislative division of all mass media according to a form of organization. And mass media has to be classified and shared on public, state, party, private, popular scientific and advertising mass media. It is about pluralism of mass media.

Pluralism of mass media is one of fundamental bases of development of civil society that provides realization of the rights for free speech, without what it is not necessary to speak about public control. Thanks to legislative division of the public and engaged mass media, authenticity and efficiency of information power as a public institute would be reached. The created information field would allow each type of mass media to provide information according to the orientation, and its efficiency would be defined by demand and ability to estimate these products from citizens, including the younger generation, according to political reality.

The uncontrollable directly authorities of mass media would allow to avoid use of administrative and political resources for public opinion manipulation. Then society would have a real opportunity of identification of mass media and the institute, whose interest it serves.

Civil society through mass media as main communicator has to have an opportunity to control openness of activity of government institutions. Here the main principle is availability of information to citizens, except the information, which is regulated by the law about the secret acts. In turn, mass media have to receive official information in interests of society, but not for formation of image of the power and political parties. The trust of citizens to mass media directly depends on their independence and priority of information. Thus, the main directions of mass media on optimization of information influence have to become:

– ensuring priority in the information sphere of inquiries of civil society, but not certain officials.

– carrying out public discussions on the most topical issues of the all-Russian and regional agenda with inclusion in discussion of experts and the public;

– reliability, completeness, goodness and objectivity of information on activity of authorities of various levels and branches;

– providing feedbackfrom TV viewers and readers thanks to information materials in regional and municipal mass media;

– equal access of various political forces and public institutional structures to official information.

Progressive installations of young Russians are capable to break through an uncontested stream of propaganda. It already serves as a sure proof of youth potential. Young citizens (especially from the large cities) to a lesser extent, than the senior generation, are included in regular process of hours-long viewing of television. They visit film screenings, exhibitions and museums, read more books, use computer more actively, so they are more open for new information and samples of "others".

It is reasoned that mass media is one of the most effective tools on formation of valuable orientations of young people. "Opinions of young people concerning influence of mass media on their political behavior and consciousness disperse: nearly a half of respondents consider that it has influence, and other half denies it. First, it is connected with trust level to the mass media, and secondly – the youth seeks to show independence and non-involvement in the views and acts" (Malik and Mel'nikov, 2015).

Here it is important to note that information intended for youth has to contain minimum assessment and comments, which are capable to manipulate consciousness of young citizens. Selection of material has to be based on the principle of independence of influence of political elite to avoid the information ideological pressure upon youth. Considering features lability of consciousness and variability of political orientations of a youth cohort, young citizens should be brought up politically.

In our opinion, its realization can be reached by solution of such main objectives as:

– statement of results of the scientific analysis of youth problems on the basis of political, economic, sociological, psychological researches including practical recommendations and consultations of experts in the field of the state youth policy in the form of the concept for youth problems solution;

– receiving, accumulation and enhancement of scientific knowledge effective for practical use in the course of youth socialization at various stages of this process,

– formation and development of new system of youth consulting and information-analytical ensuring activity of bodies for youth affairs in regions;

– providing optimum ratio of the statistical and problem-analytical information provided to bodies for affairs of youth through introduction of the new information technologies based on broad application of modern scientific methods and computer equipment;

– active use of information bases of bodies for youth affairs and information-analytical centers in respect of the provision of youth in the region, and also ensuring equal access to similar information of representatives of the youth organizations, students of the highest and educational institutions and colleges.

Considering the previously mentioned, it is necessary to conclude that joint activity of public authorities, institutes of civil society and mass media has to be aimed at providing positive model of integration of youth to the political sphere:

– cooperation with mass media according to the programs forming and developing patriotic values, including feeling of love to the country and the native land, pride of the history, responsibility for destiny;

– promotion and replication of world achievements in economy, science, culture, business, society, sport. Familiarizing of youth with values of universal culture, acceleration of processes of its integration into the world community;

– counteraction to distribution of ideas of extremism, social, national and religious intolerance;

– adoption of the special acts determining volumes of the social advertising directed on promotion of the state youth policy, implementation of its programs and projects;

– creation of the national youth media holding including editorial offices of the all-Russian newspapers and magazines for children, youth, family, national Internet portal for youth, edition of children's and youth programs, federal TV, radio channels.

We believe that development of the concept of mutual obligations of authorities and youth is impossible without independent analysis of social-economic and political position of young citizens in the region and the country in general. The younger generation needs information bearing the truth about policy, life of society and person as the subject of creation of strong civil society. For restriction of activities of mass media for production and distribution of information directed on manipulation with political consciousness of citizens and, especially, young ones, it is necessary to carry out tasks of association of society and state efforts in creation the uniform national ideology. Then youth, leaning on progressive mass media, would be more able to avoid the problems arising in the course of its political socialization and integration into the sphere of political life.

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PECULIARITIES OF INTERCONNECTION OF SELF-ACTUALIZATION AND PSYCHOPATHOLOGICAL SYMPTOMATOLOGY OF WOMEN AND MEN FROM THE CRISIS FAMILIES

Abstract

Topicality of studied problem is caused by the growth of research interest to the question of personal self-realization in Ukraine, to the problems of development of woman's personality at the crisis situations, to ways and opportunities of her self-realization. Especially acute is a question about insufficient level of self-actualization, insufficient adaptation of mental activity of person which causes different "effects of inadequacy", promotes development of complexes, protection mechanisms and may causes neuro-psychological diseases.

Keywords

self-realization, self-actualization, psychopathological symptomatology crisis families

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Purpose of the article lays in carrying out of comparative analysis and detection of patterns of interconnection between self-actualization and psychopathological symptomatology of women and men from the crisis families.

Leading methods of this problem researching are psychodiagnostic (testing); statistic (quantitative and qualitative analysis of experimental data).

Summary of the main results of article

Family crisis and chronic stress influence negatively to the psycho-emotional, psycho-somatic state of women and men. Comparative analysis of self-actualization and psychopathological symptomatology of women and men from the crisis families revealed existence of meaningful correlations. Certain differences of interconnections of women and men were shown. There were not exposed correlations of psychopathological symptomatology with scales of spontaneity, aggression accepting and sociability of women from the crisis families. Correlations of psychopathological symptomatology with scale of sociability of men from the crisis families were not detected.

High level of self-actualization decreases indicators of psychopathological symptomatology of women, except cognitive needs, which high level is increasing level of hostility at the group of women. High level of self-actualization decreases indicators of psychopathological symptomatology of men, except scale of hostility. High level of basic scales, values unit and scale of sensitiveness increase level of negative affective state of anger. High level of indicators of aggression accepting scale increases level of development of certain disorders of men (somatization, paranoid symptomatology, psychoticism, general level of mental distress). Whereas connections of this scale with psychopathological symptomatology of women were not detected.

General quantity of correlations at the group of men is meaningfully more than at the group of women. The largest quantity of interconnections with psychopathological symptomatology at the group of women was detected with the scales of human nature, synergy and competence in time. At the group of men were detected interconnections with the scales of spontaneity, human nature, creativity. Wherein women have more interconnections of self-actualization and scales of interpersonal sensitivity, anxiety, depression and phobic anxiety and men have more interconnections with phobic anxiety, anxiety, psychoticism and general level of mental distress.

Materials (data) may be useful for practical, medical, family psychologists in deciding of personal, family problems, problems of health and self-realization, personal self-actualization.

Introduction

Researches showed that citizens of developed countries consider that the most important part of life is private, family life (S.Petterson, L.V.Friel, 2001; E.Colman, 2002; S.T.Agarkov, 2004; I.S.Kon, 2004; V.V.Krishtal, 2006; S.D.Maksimenko, 2006; M.V.Markova, 2007).

Questions of family psychology, state of family members are difficult and still is studied not enough. At the modern stage of society development are observed such negative phenomenon as birth rate falling, divorce rate increasing, family failure to comply own functions, increasing of different deviant forms of family behaviour (A.V.Korotkova, S.T.Agarkov, 2004; G.F.Kelly, 2000). Prime cause of these phenomena could be named family crisis which is shown, first of all, as crisis of values system (V.A.Uvarova, 2009). Exactly in a period of crisis states (in society, personal) increases directivity and ability of person to self-development, self-realization [1;3].

It is important to underline that problems, connected with insufficient level of self-realization, self-actualization, are expressed in neuro-mental instability and influence to the state of people health, aggravate in turn problems in a family.

Summation of these actual questions detected problem field of our studying. We think that it is important to analyze in which way self-actualization, specifically such its components as competence in time, scale of support, value orientations, behavioural flexibility, sensitiveness, spontaneity, self-respect, self-accepting, human nature, synergy, aggression accepting, sociability, cognitive needs, creativity of women and men from the crisis families are interconnected with factors of psychopathological symptomatology.

Materials and Methods of experiment.

In order to reach the goal during 2010 – 2014 were studied women and men at the age of 29-56 years and total quantity 418 persons. Excerption includes 224 women and 194 men from the crisis families. Mathematically-statistical processing of received results was made with the help of correlation analysis at the base of package SPSS-21. Studying was made with the help of self-actualization test (SAT) (Y.E.Aleshina, L.Y.Gozman, M.V.Zagika, M.V.Kroz) and questionnaire of psychopathological symptomatology severity by Derogatis.

Results.

We carried out an analysis of meaningful interconnections of self-actualization and psychopathological symptomatology at the group of **women from the crisis families.** Analysis showed that high level of competence in time of studied women in this group assume low level of somatization (-0,164, $p<0,05$), depression (-0,147, $p<0,05$), anxiety (-0,196, $p<0,01$), phobic anxiety (-0,195, $p<0,01$), paranoid symptomatology (-0,140, $p<0,05$), psychoticism (-0,170, $p<0,05$) and general level of mental distress (-0,186, p<0,01). I.e. ability of women to live by the present, to see life in a whole helps to decrease indicators of psychopathological symptomatology.

Scale of support is characterized through connection with interpersonal sensitiveness (-0,161, p<0,05) and depression (-0,189, p<0,01). Independence in own actions of women from the crisis families and tendency to follow own purposes, creeds and principles in life, i.e. to be independent in choice and won't be pressed by external influence, leads to the decrease of feeling themselves defective, reduces self-judging, feeling of anxiety and discomfort in a process of interpersonal cooperation and depression.

Ability of women from the crisis families to divide values inherent to self-actualizing person (scale of valuable orientations) reduces the level of anxiety (-0,167, p<0,05), phobic anxiety (-0,167, p<0,05) and general level of mental distress (-0,146, p<0,05). Behavioural flexibility of such women in realization of their values, ability fast and adequate react to changeable situation is interdependent with obsessively-compulsive frustrations (-0,137, p<0,05), interpersonal sensitiveness (-0,133, p<0,05), anxiety (-0,139, p<0,05), phobic anxiety (-0,150, p<0,05) and psychoticism (-0,147, p<0,05). Obsessively-compulsive frustrations are connected with thoughts, impulses and actions which are feeling by person as continuous, insuperable and alien to "I am". Anxious disorder consists of numbers of symptoms and signs which clinically connected with high level of manifested anxiety. High level of anxiety supposes nervousness, tension, trembling, panic attacks, feel of danger, fear and some somatic correlations of anxiety. Phobic anxiety is detected by stable reaction of fear to certain people, places, situations which are characterized as irrational and inadequate towards stimulus. Psychoticism shows the avoiding, isolating schizoid way of life. High level of behavioural flexibility reduces level of such disorders.

Sensitiveness of women from the crisis families is revealed through interconnection with interpersonal sensitiveness (-0,174, p<0,01) and depression (-0,157, p<0,05). Symptoms of depression show broad sphere of clinical depression demonstrations. People with high level of such indicators have absence of life interest, lack of motivation, loose of life energy, feel of hopelessness and thoughts about suicide. High level of anxiety supposes nervousness, tension, trembling, panic attacks, feel of danger, fear and some somatic correlations of anxiety. Ability of women to be aware of own needs and feelings, to reflex them reduces level of above indicated disorders.

Ability of women from the crisis families to valuate own merits and respect themselves for that is characterized through connection with interpersonal sensitiveness (-0,142, p<0,05), depression (-0,190, p<0,01), anxiety (-0,133, p<0,05) and phobic anxiety (-0,145, p<0,05) and reduces its indicators. High level of accepting of woman herself such as she is out of dependence from the estimation of own dignities and defects correlated with level of depression (-0,277, p<0,01) and symptomatology, which is detected by additional questions (-0,196, p<0,01). These symptoms do not fall under the definition of symptomatic disorders but they are not indicators of some disorders and are clinically important.

Let's examine the way in which unit of ideas about human nature correlates with psychopathological symptomatology at the group of women from the crisis families. By the scales of ideas about human nature were noticed the largest quantity of interconnections. Scale of human nature interconnected with scales: somatization (-0,187, p<0,01) which shows distress appeared from the feel of somatic(physical) dysfunction of obsessively-compulsive disorders (-0,338, p<0,01), interpersonal sensitiveness (-0,343, p<0,01), anxiety (-0,324, p<0,01), hostility (including thoughts, feelings or actions which are demonstrations of negative affective state of anger) (-0,153, p<0,05), phobic anxiety (-0,266, p<0,01), paranoid symptomatology (-0,212, p<0,01), psychopathy (-0,162, p<0,05) and general rate of mental distress (-0,299, p<0,01). Ability of women from the crisis families to integral perception of world and people, to understanding of unity of opposites (synergy scale) correlates with scales: somatization (-

0,166, p<0,05), obsessively-compulsive disorders (-0,241, p<0,01), interpersonal sensitiveness (-0,310, p<0,01), depression (-0,167, p<0,05), anxiety (-0,181, p<0,01), phobic anxiety (-0,206, p<0,01), paranoid symptomatology (-0,177, p<0,01) and general rate of mental distress (-0,223, p<0,01).

High level of severity of tendency to acquire knowledge about world around of women from the crisis families increases demonstrations of hostility (0,166, p<0,05), and severity of creative tendency of women of this group, correlates with interpersonal sensitiveness (-0,226, p<0,01), anxiety (-0,144, p<0,05) and general rate of mental distress (-0,137, p<0,05).

Analysis of indicators at the group of **men from the crisis families** showed that high level of competence in time supposes low level of anxiety (-0,159, p<0,05) and phobic anxiety (-0,273, p<0,01) and high level of hostility (0,183, p<0,05). I.e. ability of men to live in the present, to see life in whole helps to decrease indicators of anxiety states but increases level of hostility. Phobic anxiety is determined as stable reaction of fear to certain people, places, situations, which are characterized as irrational and inadequate towards stimulus. High level of competence in time decreases rate of such disorders.

Scale of support is characterized through connection with hostility (0,209, p<0,01) and phobic anxiety (-0,155, p<0,05). Independence in own actions of men from the crisis families and their aspiration to be guided by own purposes, believes and principles in life, i.e. to be independent in choice and won't be pressed by external influence, leads to the decrease of fear reaction as to certain people, places, situations which directs to avoidant behaviour and increases rate of hostility, and which contains signs showed by such qualities as aggression, irritability, anger, indignation.

Ability of men from the crisis families to divide values inherent to self-actualizing person (scale of valuable orientations) correlates with interpersonal sensitiveness (-0,214, p<0,01), depression (-0,216, p<0,01), anxiety (-0,155, p<0,05), phobic anxiety (-0,169, p<0,05) and general level of mental distress (-0,158, p<0,05)and hostility (0,163, p<0,05). Behavioural flexibility of men in realization of their own valuations and ability fast and adequate react to changeable situation are interdependent with hostility (0,148, p<0,05) and phobic anxiety (-0,212, p<0,01).

Sensitiveness of men from the crisis families is shown through connection with hostility (0,205, p<0,01). At the scale of spontaneity was noted the largest quantity of interconnections. Ability of men spontaneously and directly show their feelings, act naturally and relaxed, show to society their emotions is interconnected with all scales of psychopathological symptomatology(except hostility): somatization (-0,142, p<0,05), which reflects distress appeared out of feelings of somatic(physical) dysfunction of obsessively-compulsive disorders (-0,149, p<0,05), interpersonal sensitiveness (-0,267, p<0,01), depression (-0,293, p<0,01), anxiety (-0,245, p<0,01), phobic anxiety (-0,196, p<0,01), paranoid symptomatology (-0,147, p<0,05), psychopathy (-0,232, p<0,01), additional questions (-0,260, p<0,01), and general level of mental distress (-0,264, p<0,01). Symptoms which are detected by additional questions do not fall under the definition of symptomatic disorders and are clinically important.

Ability of men from the crisis families to valuate own merits and to respect themselves for them is characterized through connection of interpersonal sensitiveness (-0,245, p<0,01), depression (-0,205, p<0,01), phobic anxiety (-0,162, p<0,05), psychopathy (-0,158, p<0,05) and general level of mental distress (-0,171, p<0,05) and decreases their indicators.

Let's examine the way in which unit of ideas about human nature correlates with psychopathological symptomatology at the group of men from the crisis families. Scale of human nature is interconnected with scales: somatization (-0,145, p<0,05), obsessively-compulsive disorders (-0,141, p<0,05), interpersonal sensitiveness (-0,187, p<0,01), depression (-0,240, p<0,01), anxiety (-0,223, p<0,01), phobic anxiety (-0,157, p<0,05), paranoid symptomatology (-0,157, p<0,05), psychopathy (-0,171, p<0,05) and general level of mental distress (-0,209, p<0,01). Ability of men from the crisis families to integral perception of world and people, to understanding of unity of opposites (synergy scale) correlates with scales: anxiety (-0,200, p<0,01), phobic anxiety (-0,197, p<0,01) and psychoticism (-0,155, p<0,05).

Ability of men from the crisis families to accept own irritation, anger, aggressiveness as natural demonstration of human nature (but don't justify own antisocial behaviour) correlated with somatization (-0,178, p<0,05), paranoid symptomatology (-0,150, p<0,05), psychopathy (-0,190, p<0,01) and general level of mental distress (-0,162, p<0,05).

Intensity of male desire to acquire knowledge about the world is correlated with anxiety (0,157, p<0,05), and severity of creative tendency of men of this group decreases level of interpersonal sensitiveness (-0,238, p<0,01), depression (-0,219, p<0,01), anxiety (-0,247, p<0,01), phobic anxiety (-0,280, p<0,01), psychopathy (-0,182, p<0,05), symptomatology by additional questions (-0,195, p<0,01), and general level of mental distress (-0,225, p<0,01).

Discussions.

In modern science family problems are considered in rather wide range. There are studied psychological functions of family (V.V.Kryshtal, 1985, 1997; E.K.Vasiljeva, 2000; N.V.Malyarova, 2002; N.A.Yurkevich, 2001), reasons of arising in a family deformations of interpersonal interactions (L.A.Andreeva, 2000; L.Ya.Gozman, 1995, 1999; E.I.Gilyagina, 2006; M.A.Dmitrieva, 2001; A.N.Yelizarov, 2005; M.V.Poleva, 2002; O.V.Solovjova, 2008; O.V.Shapatina, 2006; I.G.Shvets 2001 and others), peculiarities of unsuccessful family (A.N.Yelizarov, 2005; E.V.Solotina, 2005), the most effective resources and strategy of optimization of family state in whole and its separate members (O.V.Barsukova, A.Ya.Varga, 2000; S.S.Zhigalkin, 2004; O.A.Karabanova, 2006; V.M.Miniarov, 2000; N.Pezeshkian, 1996; E.G.Ejdemiller, V.V.Yustitsky, 2008), supports of family stability (S.I.Golod, 2008; V.A.Kishinets, 2006; A.V.Chernikov, 2005).

Within this scientific activity native and foreign authors pay special attention to studying of subjective picture of life way as the most important characteristics of personal self-consciousness which is developed in time and displays stages of individual, psychological and social development of human (B.G.Ananjev, 2000; Ye.I.Golovakha 2006; V.I.Kovalev, 2000; A.A.Kronik, 2006; R.Kastenbaum, T.Kottle, 2003 and others). In the most researchers works were noticed that subjective picture of life way is one of the leading factors determined success of inclusion into social life which is determining way of effective self-determination, self-development and self-realization of person during all life way. Important tasks in a context of problem of development and self-realization of family members researchers (N.I.Olifirovich, T.A.Zinkevich-Kuzemkina, T.F.Velenta) determine analysis of indicators of family system functioning.

Studying of subjective picture of life way in the aspects of age-old dynamics devoted own works foreign and native psychologists R.Kulen, 2003; B.Newgarten, 1973, 2009; A.A.Kronik, 2003; Ye.I.Golovakha, 2000, 2003, 2006; K.Koroleva, 2008; L.V.Borozdina, I.A.Spiridonova, 2006 and others. In the studying of L.V.Borozdina and I.A.Spiridonova was determined that in mature age prevails the orientation to the present [2]. It was found that the most notable transformations of subjective picture of life way become at the stage of personal experiences of stressogenic life events, critic situations (I.A.Furmanov, 2010; S.Yu.Zelinskaya, A.I.Talevaya, 2001; A.A.Simak, 2009, 2010; O.S.Gurova, 2001; L.N.Yurjeva, 2001; I.A.Ralnikova, O.A.Ippolitova 2006; K.P.Kiosker, 1999; G.Frajberger, 1999; G.K.Roze, E.Vulf, 1999; N.I.Olifirovich, T.A.Zinkevich-Kuzemkina, T.F.Velenta, 2006 and others). Such moments of human life way are the middle life crisis and family crisis.

Meaningful psychological researches, devoted to the theory of crisis, were introduced by the works of E.Lindemann, 1984; G.Kaplan, G.Jakobson, L.A. Pergamenshchik, 2004. To the studying of mature age are devoted works of such scientists as K.G.Yung, 1999; F.Hadson, E.Erikson, 1999; G.Marsia, 2000; P.Baltes, 2001, V.V.Solodnikov, I.V.Solodnikova, 2006, 2009; O.I.Stepanova, 2000; M.V.Yermolayeva, P.V.Kondratjev, 2007; G.R.Krajg, 2000; H.Hekhauzen, 2000; J.Perun, D.D.Bielby, 1980; R.Josselson, 1987; D.J.Levinson, J.D.Levinson, 1987.

Decisive role at the process of adequate relations support in family systems plays mental adaptation. Opposite to the stable adaptation is the state of maladjustment. Problem of family maladjustment was and is in the spotlight of native and foreign psychology (JG. Mcgee, 2003; N.G.Pshuk, 2003; S.T.Agarkov, 2004, 2006; V.A.Abramov, 1999; S.I.Tabachnikov, 2003; V.V.Kryshtal, 1999; B.V.Mikhajlov, 2003; N.A.Maruta, 2000; L.F.Shestopalova, 2006; M.V.Markova, 2005, 2007; S.A.Igumnov, 2010; K.Aroks, 2005; V.V.Bojko, K.Vitek, 2001; S.V.Stegacheva, 2004; V.I.Zatsepin, 1999; S.V.Kovalev, S.V.Petrushin, 2004; V.Satir, 2000; A.A.Bohdanovich, 2003; D.Ya.Rajhorodsky, 2004; V.A.Terekhin, 2000 and others) [3]. .

In foreign scientific literature maladaptive behaviour of married couple was studied from the position of motivational, psychodynamic, socio-cultural, behavioural and other ways. According to number of authors conflicts in a family appear at the low evaluation of received rewards and high evaluation of expenses (G.Homans, 1980 and others); at the dissatisfaction of such fundamental needs as inclusion, control and love (V.Shuts, 1958 and others); at the violation of interpersonal functional distance “too close – too far” (D.Kempbell, 2002 and others); at the dissatisfaction of marriage.

In native psychological science family maladjustment is often examined at the group of “family adversity”, born by material, social, medical, psychological, pedagogical and other problems of family life activity (T.G.Afanasjev, 1985; O.B.Dobrovich, 2000; S.B.Kaverin, N.O.Kuznets, 2007; V.D.Moskalenko, 2009; N.Ya.Solovjev, 2005 and others). At the same time one type of problems meets quite seldom as all them are interdependent and interrelated. There are researches (G.S.Kocharyan, 2007, 2008; A.S.Kocharyan, 2008; V.V.Kryshtal, S.R.Grigoryan, 2002; S.M.Gibner, 2008; V.G.Budza, E.Yu.Antokhin, 2005; O.V.Kosygina, 2001; A.Gregoire, J.Pryor, 2000) which are connected with divorced men and women considerable part of who cannot marry for the second time because of certain neurotic, psychological and sexological reasons and remain single.

It is necessary to underline that even taking into account of numerous theoretical and empirical researches carried out by foreign authors in a problem of personal self-realization at the mature age (P.B.Baltes, H.W.Reese, & L.P. Lipsitt, 1980, E.M.Duvall., 1971, J.W.Fowler, 1983, C.Gilligan, 1982, W.E.Gooden, 1989, S.M.Harris, 1995, F.M.Hudson, 1991, R.Josselson, 1987, D.J.Levinson, 1979, D.J.Levinson, J.D. Levinson, 1996, R.M.Liebert, M.D.Spielger 1990, J.Loevinger, 1984, S.R. Maddi 1989, J.E.Marcia, 1966, L.I.Pearlin, & M.A.Lieberman 1979, P.J.Perun & D.D.Bielby, 1980, K.F.Riegel, 1977, J.C.Rush, A.C.Peacok, G.T.Milkovich, 1980) history of personal self-realization studying, especially women, has controversial and unresolved questions which need more deep and versatile analysis [5].

Special researches devoted to analysis of personal self-realization of women at the mature age in native and foreign psychology are not enough. Just at the last years appeared works which cover separate aspects e.g. self-realization in basic spheres of life (professional) (T.P.Vivcharyk, 2000; L.A.Korostyleva, 2005; O.O.Zubkova, 2006; O.D.Stasenko, 2007; Yu.I.Puchkovaya, 2007 and others), self-realization at the advanced age (T.Z.Kozlova, 2007), personal reflection as a factor of successful self-realization of mature aged women (N.G.Shevchenko, 2007); sociological analysis of personal self-realization at the mature age (I.V.Solodnikova, 2007), problems of men and women in a family (T.Andreeva, 2003) and so on [6].

Thus, despite of the available publications by the family psychology, problems of the personality, there are a lot of unresolved problems at the psychological science which are connected with separate aspects of influence to the person of mature age, its roles in a family. There are no works which open peculiarities of complex influence to the mature person at the family crisis, were not determined personal qualities which are corresponded to its personal growth and their changes in family life, were not determined factors and criteria of prediction of family crisis development (personal growth and destructive reaction of personality). There was not studied phenomenon of personal self-realization of woman at the circumstances of family crisis, were not determined factors and criteria of its prediction and was not worked out the system of psycho-correctional measures directed to its growth which is the most important, meaningful for real life action of a family, functioning of person and its health.

Conclusion

Analysis of results of research showed the existence of meaningful correlations of self-actualization with scales of psychopathological symptomatology of studied women and men from the crisis families. Certain differences of interconnections of women and men were detected.

1. Women from the crisis families have no correlations of psychopathological symptomatology with scales of spontaneity, aggression acceptance and sociability. Men from the crisis families have no correlations of psychopathological symptomatology with scales of sociability.

2. High level of self-actualization decreases indicators of psychopathological symptomatology of women. An exception makes only cognitive needs which high level increases level of hostility at the group of women from the crisis families.

3. High level of self-actualization decreases indicators of psychopathological symptomatology of men except scale of hostility. High level of basic scales of values unit and scale of sensitiveness increases level of negative affective state of fear.

4. High level of indicators of aggression acceptance scale decreases level of certain disorders demonstration of men (somatization, paranoid symptomatology, psychoticism, general level of mental distress). Wherein women have no interconnections of this scale with psychopathological symptomatology.

5. General quantity of correlations at the group of men is notably more than at the group of women. The largest quantity of interconnections with psychopathological symptomatology at the group of women was defined with scales of human nature, synergy and competence in time. Men have interconnections with scales of spontaneity, human nature and creativity. Wherein women have more interconnections of self-actualization and scales of interpersonal sensitiveness, anxiety, depression and phobic depression but man have more interconnections with phobic anxiety, anxiety, psychoticism and general level of mental distress.

Recommendations. Materials (data) of the article may be useful for practical, medical, family psychologists in deciding of personal, family problem, problems of health and self-realization, personal self-actualization.

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MANAGEMENT SYSTEM INVESTMENT THE ACTIVITIES OF THE COMPANY

Abstract

The article considers a real investment, which forms the basis of investment activity of the enterprise, identified the basic elements and conceptual bases of management of investment activity at the enterprise. The use of the proposed framework in practice, will allow enterprises to create balanced structure of own sources of financing of investment activities, determine their overall value and justify the economic efficiency of their use.

Keywords

real investment, financial investment, investment project, investment, management, investment process, investment portfolio, business plan

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Real investment for most enterprises in modern conditions is the base of investment activities. Realization of real investment is characterized by several features, among which are the following [3].

First, real investments directly connected with the principal activity of the company, expansion of assortment of production, increase its quality through the introduction of achievements of scientific-technical progress that leads to the interconnectedness of production activity and investment processes.

Second, real investments are exposed to greater economic risk than financial, which confirms their ability to provide higher margin.

Thirdly, real investments are less liquid than financial, due to the narrow target of most investments in real production, often do not have alternative economic use. In this regard, errors in the decision on the implementation of the real investment is extremely difficult to compensate.

Note that real investments are made in a variety of forms: capital investment, investment in the growth of the current assets, investment in intangible assets. In turn, capital expenditures are also in various forms, primarily in the form of new construction, modernization, reconstruction, technical re-equipment, as well as the acquisition of integral property complexes [4].

The acquisition of integral property complexes is the prerogative of the largest companies, usually associated with aggressive policies aimed at rising its impact on individual markets. This form of investment is widely used in modern conditions of Russia's major companies willing to create a technologically closed production and commercial structures, ranging from the production of materials and components to production and sales of finished products. Provided the form of real investment provides the growth of the total value of the assets of the enterprise-investor due to the growth of financial opportunities, potential joint use of the system of sales, lowering production costs [2]. Most forms and types of real investment, excluding investment in current assets, update some equipment, mechanisms, are implemented as real investment projects with the appropriate business plans. In business-plans of investment projects along with the traditional sections work on it and present the issues of minimizing the extent of investment risks, as well as the provision of the necessary degree of liquidity of real investment.

With views of the life cycle of businesses, goals and direction of their actions real investments is divided into primary, extensive and reinvestment. Initial investment (net investment) are investments aimed at the establishment of a company, object. While investors are investing money used for the construction or purchase of buildings, installation of equipment and acquisition, creation of necessary financial reserves, the formation of working capital.

Extensive investments are like investing in the expansion of existing businesses, increase their productive capacity, including assuming the expansion of the scope of activities.

Reinvestments related to the process of reproduction of fixed assets in existing enterprises. Company with available funds (profit allocated for the development of production and depreciation), spend them on:

- replacement of physically worn and morally obsolete equipment, outdated technological processes with new ones;
- improving the efficiency of production, its rationalization;
- changes in the structure of manufactured products and rendered services;
- diversification of production, which resulted in changing not only the range of products, but sometimes the profile of the enterprise;
- the survival of the enterprise in the fierce competition in the market (research and development activities, the development of efficient technologies, advertising).

Real investment is the basis of the company's investment activities. Currently this type of investment is essential for most businesses, since the management of real investments in the system of investment activity is carried out at a higher level and minimizes investment risk [1].

Based on this, highlight the basic elements of the management system of investment activity at the enterprise (figure 1).

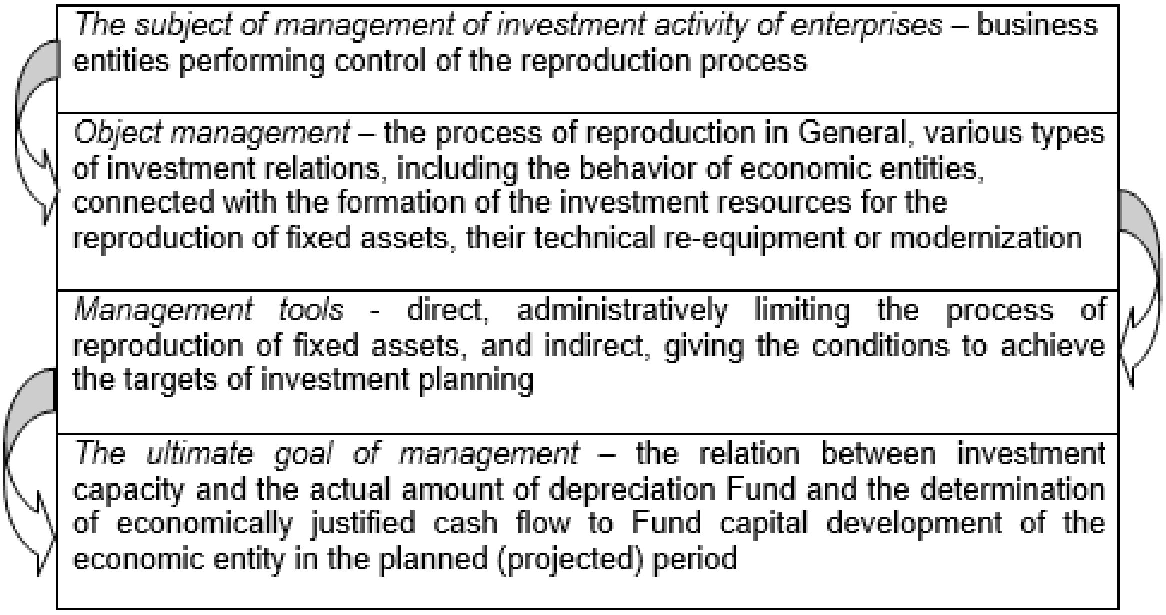

FIGURE 1. **BASIC ELEMENTS OF CONTROL SYSTEM OF INVESTMENT ACTIVITY AT THE ENTERPRISE**

Capital investment decisions have a long period of time between the implementation of the investment costs and the benefits they derive.

The concept of corporate governance of the investment activities of the company are presented in figure 2.

From the perspective of enterprise management of investment processes is seen as the optimization of the investment portfolio, the complicated effect of mutual influence of qualitative and quantitative factors of economic activity of economic entity [5]. For increase of efficiency of functioning of economic entities it is necessary to introduce scientifically justified and feasible from a practical point of view of the system of management of investment activity, mitigating the risks arising from investment activities.

Peculiar character of investment decisions is determined by the fact that:

- after making the investments, i.e. investments in capital assets of the enterprise, they are connected and can't quickly make a profit; changing the nature of investment in this type of property of the enterprise financial resources. The solidity of the costs is distinctive from other types of cost form of participation in the production process, that is a distraction on a long term large sums of money;
- the investment must generate income throughout the period of operation of acquired capital assets, and the investor has the right to calculate such rate of return, which would be comparable to that which he would have received by investing these funds in alternative areas;
- at the end of the period of operation of fixed assets or will have some salvage value, or will have no value at all.

The use of the proposed framework in practice, will allow enterprises to create balanced structure of own sources of financing of investment activities, determine their overall value and justify the economic efficiency of their use.

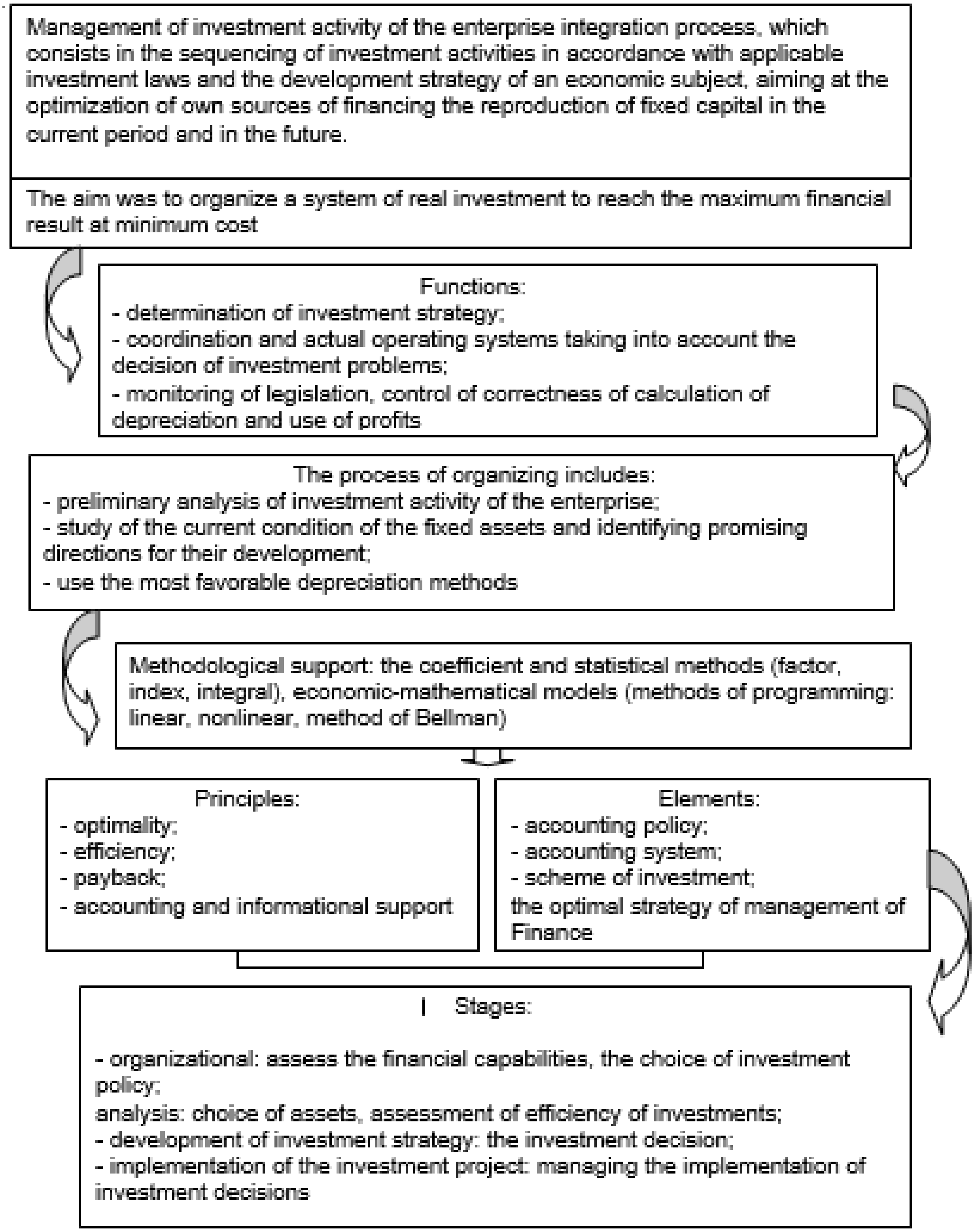

FIGURE 2. **CONCEPTUAL FRAMEWORK OF MANAGEMENT OF INVESTMENT ACTIVITY AT THE ENTERPRISE**

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CURRENT AND HISTORICAL DELINEATION OF THE MARITIME TERRITORIES IN THE WESTERN ARCTIC

Abstract
The article considers theoretical issues delimitation of marine areas in the Western Arctic.

Keywords
Arctic zone of Russia, Russian-Norwegian relations, international law, Concept of Sustainable Development of the Russian Federation

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The modern territory of the Arctic zone of Russia according to various estimates ranging from 2.5 to 3.3 million sq. km. This habitat resides just under 2 million people (during the years of post-Soviet economic and political crisis, the local population has decreased by about 15%). Ever since the formation and development of the economy and state geopolitical and geostrategic interests of Russia has always been directed to the North, starting with trips to the ancient Pomors Grumant (Svalbard) and the beginning and continuation of the development of the Northern Sea Route and the continental Arctic shelf. The direction of the development of Russia, too, is directed to the North, which at 10 million people occupies 2/3 of the country and gives up to 60% of its foreign exchange earnings.

In accordance with Art. 1 of the Federal Law "On the State Border of the Russian Federation" is considered to be the state boundary line and the line passing through the vertical surface, which defines the limits of the national territory (land, water, subsoil and air space), spatial limit of the national sovereignty. The law "On State Border" confirms that the establishment of the state border and its mode is made on a contractual basis with the neighboring countries and taking into account the positions of the contracting parties mutually agreed, as well as federal laws. So, between the Russian Federation and Norway land border territorial issues are regulated by the signed

Agreement (the "Agreement between the Government of the Russian Federation and the Government of the Kingdom of Norway on cooperation on border issues").

The total length of 196 km border dictates certain rules of good neighborly behavior. The history of this issue goes away during the time of formation of the Norwegian state. The first Norwegian-Russian land border has been established as the boundary between Russian and Swedish possessions (while Norway was in union with Sweden) at the St. Petersburg Convention of 2 (14) May 1826 "On the delimitation in the" Lapland churchyards. "' At the end of World War II, Russia and Norway had no claims to each other on the set of the land border. However, as you know, the issue of maritime delimitation in the Barents Sea is still painful.

In addition to Russia and Norway in the Arctic includes three states: Denmark (via Greenland possessions), Canada, through the ownership of Alaska - United States. With it so or otherwise associated rationalization of all kinds of economic activities of the Arctic. Arctic areas important to indicate states and, first of all, Russia and Canada have the largest area of the Arctic territories, including outlets in the Arctic, Pacific and Atlantic Oceans.

According to the historically developed an international legal concept of Arctic coastal states have established boundaries of their possessions in the polar sectors, the apex of which is the North Pole, the reason - their Arctic coast, and lateral boundaries - the meridian passing through the outermost point of the northern coast of these countries. Such sectoral definition of the Arctic territory of the first openly was made in 1904 by Canada. In the USSR, the sectoral principle of establishing the maritime boundary in the Arctic was fixed Resolution of the CEC and SNK "On the declaration of the territory of the USSR lands and islands in the Arctic Ocean." The said legal act has been fixed the Soviet sector of the Arctic, located between the meridians 32°04'35 " and 168°49'30" w.d., respectively, and the western and eastern arctic sea border.

With the special natural conditions of Russian northern seas, namely the fact that they are covered with ice, fast ice forming, associated environmental and military security of the Arctic coast. Russian sector of the Arctic covers an area of about 9.46 million sq. km, of which 6.8 million sq. km falls on a body of water (the area of the entire water area of the Arctic is 16.59 million sq. km). Of particular note is that out of all the total area of the Russian Arctic sector is constantly under the Arctic ice area of 5.14 million sq. km (70% of the sector), are under the pack ice - 1.554 million sq. km (23% of the sector). Currently, the interest of foreign countries to the Arctic sector is constantly increasing. Taking into account the provisions of the Law of the Russian Federation "On the state border of the Russian Federation" and the accession of Russia to the UN Convention on the Law of the Sea in 1982, today the acute need for new legal justifications supplies its Arctic zone of the Russian Federation. The Russian Federation as a continuer of the USSR inherited personality all its territorial rights. Accordingly, it is entitled to determine their attitude to the Arctic sector and give it their own interpretation within the terms recognized by international law and international practice *(Bayzhuminov, Tumanov, 2012)*.

Currently, the so-called Western Arctic marine space with the islands of Svalbard, Franz Josef Land and Novaya Zemlya is a key region of the Arctic. This is due to its strategic location between the states, unfortunately, it is inherently not only business partners, but also potential opponents militarily and economically. In addition, a fundamental study of natural and anthropogenic processes taking place in this area, is of great importance for the planning and execution of production activities, including weather forecasting in polar and middle latitudes, as well as for industrial and social planning, defining the various aspects of quality of life and sustainable development of the states.

Despite the fact that the Arctic has unique natural complexes, rich in various mineral and biological resources, now sparsely populated, which plays a significant role in global natural processes, biodiversity of the planet. This situation is due to the weak development of the territory due to the remote and rather discouraging for human habitation conditions (arctic climate, high geophysical activity, the presence of polar day and night, etc.). Another reason is that the original Arctic was inhabited by indigenous peoples of the North, to form and keep for a long time adapted to local conditions, culture with its inherent system of traditional environmental management, allows long carefully use biological resources without significant negative impact on the local ecosystem.

At the present stage of historical and economic development of the majority of the population living in the north connect the further socio-economic development of territories, infrastructure and quality of life with the expansion of the industrial exploitation of natural resources on land and offshore. This exploration and development is planned in the framework of "Concept of Sustainable Development of the Russian Federation" and the international obligations to promote and achieve sustainable development of countries and the protection of life and property of the population of the Earth, based on the current environmental legislation and constitutional rights of the local population to preserve the traditional way of life and natural resources. But unfortunately in the field of natural resources has not yet found its legal and practical solution of legal and social issues that exist between the states, industrial companies and the local indigenous population, as well as a number of other important issues.

Experience suggests the need for revision at the legislative level, including internationally, the legal regime of maritime areas and the delimitation of boundaries in the Arctic. This is based also on the fact that, taking into account the research and prospecting in recent years, the Arctic area become not only the status of the area of strategic military presence and a major transport route, but also the richest region in terms of proven and potential resources of non-renewable hydrocarbons.

Since the second half of the last century, the sea state is increasingly began to explore the natural resources of the oceans. The most interesting and direction of economic development in this regard is the development of stocks of the continental shelf. Actual problems of operation of its biological and mineral resources, as well as its delimitation could not be successfully resolved without the conduct of marine scientific research and the development of relevant international law and national legislation. In this context, with particular relevance it raises the question of normalization of relations between Arctic states, in particular Russia and Norway. In practical terms, this means setting at the diplomatic level disputes by establishing maritime border area and Svalbard. Of course, the early resolution of the existing differences between our countries will promote their sustainable development, investment attractiveness, increase living standards and national economies, raise their international credibility. It should be noted that despite the membership of Norway in NATO, Russian-Norwegian relations, even during the "Cold War" was an example of a fairly successful collaboration in the interests of the two countries and strengthening security and stability in the Arctic region and the world at large . Today, this cooperation (although not without problems) is actively developing in various fields. It further serves to ensure the development of the issue of the delimitation of maritime areas in the Western Arctic *(Bayzhuminov, Tumanov, 2012)*.

Key provisions relating to the theory and practice of delimitation of sea areas under international law have been reflected primarily in the basic documents - the United Nations Geneva Convention of 1958, the UN Convention on the Law of the Sea in 1982 and the decisions of the International Court of Justice. Theoretical problems and concepts of international law pertaining to international maritime law, and relating to the delimitation of maritime areas in the domestic and foreign legal science developed a lot in this area. However, experience has shown that the practice of international maritime law research questions the legal nature of the delimitation of maritime areas, especially resolve differences, complicating the process of legal regulation of issues still not allowed to finish *(Kupriyanova, Tumanov, 2010)*.

Despite the fact that as a result of development of the theory and practice of resolving disputes between States on maritime delimitation and territorial issues have formed the international system and the mechanisms of the decision, the process of resolving such disputes is complex, because it affects the familiar already proven in the public domain. For this reason, it is difficult to solve the issue of the delimitation of maritime areas in the Western Arctic between Russia and Norway.

The concept of delimitation applied in international law a long time ago. However, usually in the works devoted to this subject, the authors are limited to a brief description of the process of delimitation and does not formulate a clear definition of it. Thus, in practice, the issues related to the delimitation of a fairly sharp and unresolved can endanger good neighborly relations between countries, and even lead to international conflicts. In this regard, the question of the principles governing maritime delimitation, was considered at the Geneva United Nations Conference on Law of the Sea in 1958 and became one of the most important at the III Conference of the United Nations Law of the Sea (1975).

It should also be noted that in matters of delimitation of maritime areas in the Western Arctic rather poorly developed is the use and analysis of the UN Convention in 1958 and 1982 in search of a just solution of the so-called "special circumstances" (Art. 74, 83). Based on international practice, the circumstances, and their composition it is one of the most important and difficult problems in disputes over territorial issues and the delimitation of maritime spaces. In this case, if the argument of Russia's position in relation to the delimitation of maritime areas in the Arctic, to the particular circumstances should include, such as: the history of the region Pomorie the geography of the area delimitation (sea area occupied by ice cover); Given the length of the coast of the parties; geomorphology and geology of the seabed shelf areas with potential deposits of oil and gas resources; the population on both sides; and, as well, "special circumstances" of the archipelago of Svalbard, the country's security *(Bezrukov, Tumanov, 2012)*.

Considering these issues, one can not forget that the legal problem of the delimitation of the maritime boundary west Russia is closely linked with the international legal status of the archipelago of Svalbard under Norwegian sovereignty. This sovereignty was secured the Treaty of Paris in 1920 on conditions including as the main provisions of the equal right of all participants in the economic activities. In this regard, any regime established by Norway here without agreement with the countries which have signed the Treaty of Paris, is an international legal sense, are not legally legitimate, and contrary to the provisions of the Treaty itself *(Boltushkin, Tumanov, 2012)*.

For example, for this kind of action can be attributed issued at the time the decision on the establishment of Norway unilaterally the 200-mile fishing zone (EEZ), allowing order of economic activity in the archipelago, the establishment under the guise of environmental protection "closed" areas and system construction paramilitary (so-called "double") purpose (radar), raiding warships Coast Guard to Spitsbergen, etc.

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COUNTERACTION OF THE JAPANESE ARMED FORCES TO VESSELS OF THE FAR EAST SHIPPING DURING THE GREAT PATRIOTIC WAR

Abstract

The paper deals with counteraction of the Japanese armed forces to vessels of the Far East shipping during the Great Patriotic War. The author considers ways of defensive freights delivery in the conditions of Japanese blockade of certain passages in the Pacific Ocean. Problems of detention and attacks of the Soviet vessels by Japanese armed forces in the international straits and ports are studied.

Keywords

Japanese armed forces, Far East shipping, Great Patriotic War, straits of the Pacific Ocean, navigation of the Soviet vessels, transportation of defensive freights

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The political situation in the Far East was adverse at the beginning of the war. Japan, which was a part of the Triple pact, had far-reaching plans to conquer the Soviet Far East. the government of Nazi Germany officially addressed to the Japanese government with the offer to begin war against the USSR in June 1941 *(Safronov, 2007)*. The Japanese Minister of War Todzio approved the plan of war with the USSR, which had the code name "Kan Tuoku-Eng" ("Special maneuvers of Kwantung army") *(Zimonin, 2005)*. The main plan of operation consisted in a sudden raid of military and air forces to destroy the Soviet aviation, sea and overland bases, with drawing the main blow near Primorye *(Isaev, 2015)*. At the same time, Japan prepared for war with the USA and Great Britain. Without risking to wage two-front war, the imperial rate of Japan decided to refrain from attack on the Soviet Union temporarily. Officially, without declaring war with the USSR, the Japanese authorities assisted Germany in the war against the Soviet Union *(Levitsky, Silinsky, 2015)*.

In premilitary years, almost all vessels of the Far East shipping worked in areas of the Pacific coast well familiar to seamen. From the beginning of the war, kind of work and navigation areas changed. Seamen of Far East shipping had to come into the ports of the Southeast Asia and into the Persian Gulf, to go to coast of the USA, Canada, Australia, New Zealand.

Human and material resources of the Far East shipping played a significant role for providing a victory on the Far East front and other fronts of the war. It ensured needs of the rear. By the beginning of the war, 85 vessels were a part of the Far East shipping. Replenishment of shipping took place in 1940. The vessels of other shipping companies, which appeared in the Pacific waters because of military events in Europe, were left in the Far East. According to the order of the people's commissar of navy, in 1940 the Baltic motor ships and the Black Sea vessels in number of 11 units were subordinated to the chief of the Far East shipping. Same year tankers were transferred to fixed assets of shipping. During the premilitary period the part of the Far East shipping company was new vessels constructed abroad: 5 timber carrying vessels, 5 passenger-and-freight vessels, 4 motor ships constructed at the Leningrad plants *(Ostrovsky and others, 1980)*.

Attack of Germany on the USSR led to changes in the international situation. In June 1941, the governments of the West countries considered the USSR to be the ally in fight against Nazi Germany. The war forced to pass from rivalry to cooperation for the sake of the common goal. W. Churchill, the prime minister of Great Britain, made the statement: "Nobody was more persistent opponent of communism, than I, within the last 25 years. I will not withdraw any of the words told by me, but now all this pales into insignificance in the face of the approaching events. The danger menacing to Russia is the danger menacing to us and the United States" *(Safronov, 2007)*.

Soon F. Roosevelt, the U.S. President, declared: "Certainly, we are going to provide to Russia all that help what we are be able to provide…" *(History of World War II. T.IV, 1975)*. The Anglo-Soviet-American agreement on mutual military deliveries was signed in Moscow in autumn 1941. The USSR was provided an interest-free loan of $1,000,000,000. The weapon and military materials was transferred as loan or for rent (lend-lease). These contracts on mutual deliveries had a direct bearing on the navy and the Far East shipping.

From the ports of America, New Zealand, Australia, Great Britain seamen of the Far East shipping delivered hundreds of thousands tons of non-ferrous metals (tin, lead, tungsten ore), the factory equipment for the Soviet enterprises in the USSR. Delivery was carried out in the conditions of blockade of certain straits. Bypassing attempts of diversions and provocations from Japan, seamen of shipping company developed new navigation areas.

In December 1941, the Japanese government, contrary to the international law, declared the La Pérouse Strait, the Tsugaru Strait and the Korea Strait the "sea defensive lines". In practice, it led to the fact that "during 1941-1944 Japanese armed forces detained 178 Soviet trade vessels, in some cases having used the weapon" *(Dvornyak, 1962)*. All delays had provocative character.

In 1941, Japanese illegally detained the steamship "Anadyr". Using provocation, they hoped that "Anadyr" would come into Japanese territorial waters, where there would be an opportunity to detain it. This provocation was not successful; nevertheless, the illegal delay of the steamship "Anadyr" proceeded about 9 hours. In December 1941, the Japanese warships held the steamship "Kuznetskstroy" without any basis within six hours carrying out interrogations of crew.

Further events showed that Japanese passed from provocative detentions of the Soviet vessels to flooding them in the high sea, in the international straits and in the ports open for foreign navigation.

In 1941 at Hong Kong coast, the vessels of the Far East shipping, which were there under repair, were shot down. Four Soviet steamships were shot down at the coast of the Kowloon Peninsula. The steamships "Krechar", "Sergey Lazo", "Simferopol" "Svir'stroy" were put out of action. Japanese at the coast the Natuna Island bombarded the vessel «Perekop» in December 1941. The survived seamen were detained. Within several months, they were held in chambers of Japanese gendarme administration. On the way to

Philippines, Japanese attacked the Maikop tanker going from Indonesia to Vladivostok with coconut oil. Japanese sank «Maikop» *(Ostrovsky and others, 1980)*.

In 1942, the Japanese government continued to ban navigation of the Soviet vessels in the Tsugaru Strait. The heavy ice situation in the La Perouse Strait during the winter period, difficult passability without the icebreaker and closing of the Tsugaru Strait adversely reflected on the Far East shipping. Vessels went through the Korea Strait that extended their ways.

The Japanese government made big efforts to disorganize the fleet's work. Japan addressed to the USSR government with requirements to stop transportation of goods in the USSR through Vladivostok. The Soviet government rejected these requirements. The Soviet steamships were exposed to further attacks. The Japanese plane fired the steamship «Vanzetti» in 70 miles from the Osumi Strait in April 1942. "Vanzetti" was given to the Japanese Kishimoto port under a military escort, where it was detained within several weeks *(Dvornyak, 1962)*. In April 1942, Japanese torpedo boats detained the steamship "Sergey Kirov" following to Vladivostok and kept under arrest for five days. In April 1942, Japanese stopped the steamship "Angarstroy", following from Petropavlovsk to Vladivostok. It underwent illegal examination and was escorted to the Kishimoto port. The steamship was held within 13 days, crew was interrogated and searched. Later it was torpedoed in the Korea Strait *(Rudnev, 1990)*.

Despite fundamental change in the war in 1943, the navigation situation was the extremely adverse. Japan in every possible way interfered with normal work of the Soviet merchant marine fleet. In January 1943, Japanese destroyers near the Korea Strait detained the steamship "Komsomolsk". In February of the same year, the steamships "Kola" and "Il'men" were torpedoed near the Japanese coast. Since February 1943, routes of the Soviet vessels had to be laid through the La Perouse Strait hammered with ices, as nonfreezing Tsugaru Strait was closed, and ways through the Korea Strait could be attacked by submarines and planes and delayed by the Japanese authorities *(Dremlyug, 2013)*.

In 1943, swimming conditions became even more complicated. Japanese established a narrow waterway in the La Perouse Strait and began to detain the Soviet vessels systematically. The Japanese ships detained vessels "Novorossiysk", "Kamenets-Podolsk", "Ingul, "Nogin", "Dvina", "Tashkent", "Stalingrad" in the straight. Vessels with freights necessary for the country were kept in the Japanese ports for two-three months. Periodically captains and other crew members were kept in the Japanese prisons.

To secure navigation of vessels with inward cargoes, it was decided to go through the Strait of Tartary. Use of the Strait of Tartary in days of the Great Patriotic War was one of tactical decisions in implementation of the plan of defensive freights transportations.

On August 9, 1945, the government of the USSR, fulfilling the obligations, declared the war with Japan. Far Eastern seamen helped the Pacific fleet to hold combat operations. The Far East shipping delivered to Sakhalin and the Kuril Islands military equipment and paratroopers. Crews provided military operations of Seysin, Sakhalin and Kuril landing operations and operations on the North Korea liberation. Unloading took place in fighting conditions under gun and mortar fire of the opponent from the coast. Crews, except those, who was occupied with elimination of damages and maintenance of survivability of vessels, participated in unloading of military equipment together with fighters *(Dvornyak, 1962)*.

Participating in military operations in waters of the Pacific Ocean, vessels of the Far East shipping delivered about 31,487 tons of various freights and amphibious units to the such Korean ports, as Yuki, Seysin, Genzan. The vessels "Nakhodka", "Mikhail Lomonosov", "Volkhov", "Moskal'vo", "Argun'", "Novosibirsk", "Tashkent", "Jean Jores" and others carried out unloading of military equipment in exclusively severe conditions, on open raids. Despite huge difficulties, all operations were held in a short time *(Byankin, 1981)*.

The Soviet people got a victory in the war By huge efforts. The Far East shipping had heavy resource losses in waters of the Pacific Ocean. About five hundred seamen and passengers (including women and children) were lost at attacks and sinking by the Japanese warships.

One of the segments of the Great Patriotic War passing in the Pacific Ocean zone was very grave test for the Far East shipping. Except enormous human losses, the material loss made 2,600 billion rubles – it is about 30% of national wealth of the country. Sea transport also had serious losses: 380 large transport vessels making nearly a half of all pre-war tonnage of the fleet were sunk; the main ports and ship-repair plants of the southern and northwest basins of the country were destroyed. These losses was a heavy burden to the state.

According to the plan "Kan Tuoku-Eng", the Japanese armed forces made obstacles for Soviet defensive freights delivery in the Pacific Ocean zone. The Japanese actions had provocative and illegal character. Crews of Far East shipping had to work in the hardest conditions, constantly resisting Japanese warships attacks.

Straits blocking, attacks on the Soviet vessels from the sea and air, arrests, delays of vessels – all these measures Japanese command realized for disorganization of the Soviet fleet. However, thanks to failure of strategic plans of nazi command on the western front, Japan postponed implementation of the plan "Kan Tuoku-Eng", and later refused its realization. The Far East shipping crews executed the strategic mission, showing resistance to Japanese armed forces and delivering freights necessary for the country, despite counteraction of the Japanese armed forces.

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INNOVATIVE POTENTIAL OF THE REAL SECTOR AS A FACTOR OF ECONOMIC SECURITY

Abstract

In the article, the author substantiates the necessity of capitalization of innovative-investment potential of the real sector of economy of Russian regions as a factor of economic security of the country. The author identifies the problems that threaten the economic security of the Russian Federation, highlights the factors that prevent the transition to innovative type of economic development, including insufficient detail on the innovation potential of industrial enterprises. In the article, the author offers a structural modernization of the economy of the country integrated development of domestic industries and territories, making amendments to the legislation in the field of innovation.

Keywords

economic security, innovative potential, innovative type of economic growth, real sector, regional Economics

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In modern conditions, ensuring national interests in the economic sphere and, above all, in its real sector, is a complex process, the realization of which is the need to use different mechanisms and instruments of control and regulation. The future of the Russian economy, oriented on innovative type of economic growth is directly dependent on solving the problems of capitalization of innovative-investment potential of the real sector of the economy through attraction of investments into updating of scientific, technical, and material base of production in accordance with modern requirements.

Capitalization of innovative-investment potential of the real sector of the economy is an important scientific and practical problem such as the problem of growth of national wealth, institutional transformation, including in the financial sector. Capitalization is a fundamental principle that the economic substance of which is to increment the value of the equity of the constituent entities of all levels of management, resulting in growth of their economic potential and efficiency [6]. Therefore, the capitalization of innovative-investment potential of the real sector of the economy largely determines the pace of economic growth, the level of welfare and quality of life of the population.

The need for capitalization of innovative-investment potential of real economic sector of the regions of the Russian Federation currently relevant. The transition to innovative economy requires industrial businesses to raise consumer properties and product quality, to continuously search for new opportunities for development and adaptation to the external environment [4]. The adaptation should cover all activities of a strategic nature, which improve the relationship of the enterprise with its environment and achieves set strategic goals [5].

Economic security comes to the fore in the system of national security elements in making other management decisions both on a micro and macro levels [7].

In accordance with article 2 of the Federal law of 28 December 2010 N 390-FZ "On security" [1], one of the principles of security is the systematic and comprehensive application of the Federal bodies of state power, bodies of state power of subjects of the Russian Federation, other state bodies, bodies of local self-government political, institutional, socio-economic, educational, legal and other security measures.

Economic security is an important qualitative characteristic of economic system, which determines its ability to ensure normal living conditions of the population, sustained resources, and consistent and purposeful implementation of the national-state interests.

Economic security provides the state of the national economy at this stage of development, which ensures economic growth and countering the influence of external and internal threats.

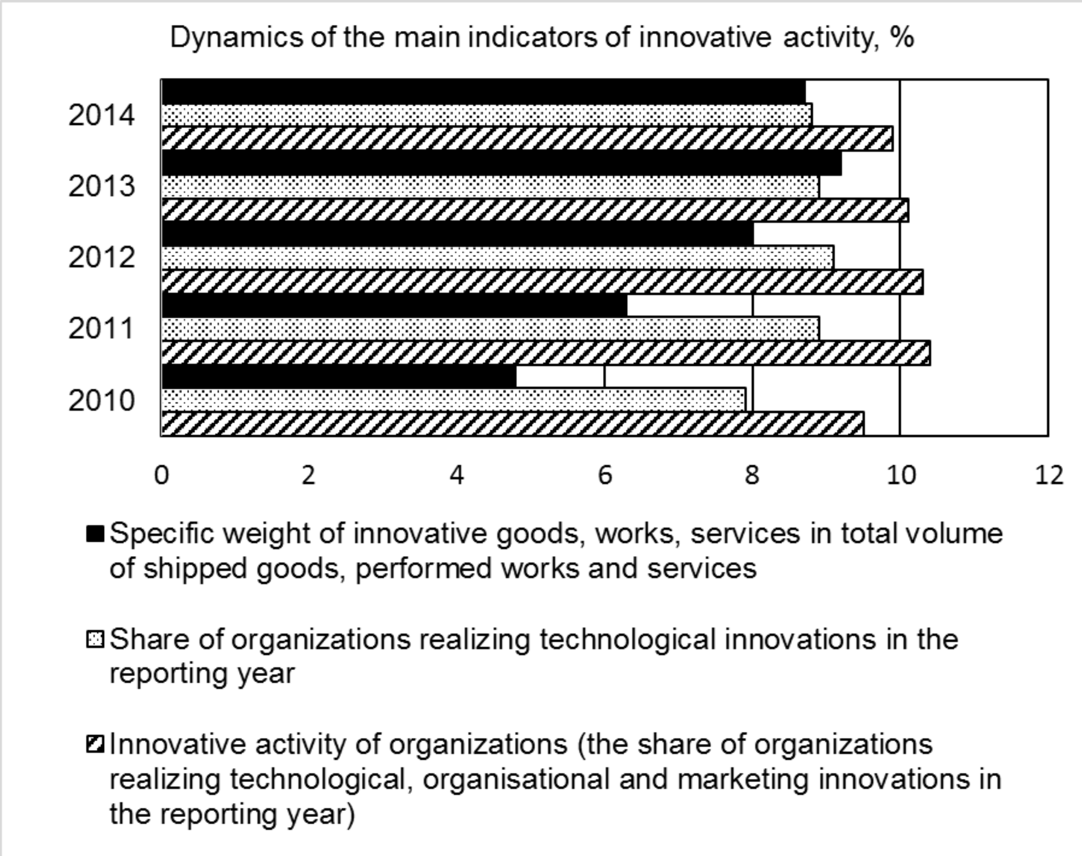
Currently significant problems that threaten the economic security of the Russian Federation, is the focus of the economy on export of primary raw materials and low competitiveness of domestic products on world markets. In reality not improving the situation with carrying out of structural transformations in the development and implementation of new investment and industrial policy.

One of the indicators that characterize the innovative orientation of the economy is the degree of research funding (table. 1).

TABLE 1. **FINANCING SCIENCE FROM THE FEDERAL BUDGET IN 2010 AND 2014 [8]**

№	Index	2010	2011	2012	2013	2014
1	Expenditures on civilian science from the Federal budget, million rubles, including	237644,0	313899,3	355920,1	425301,7	437273,3
1.1	the expenditure on fundamental research	82172,0	91684,5	86623,2	112230,9	121599,5
1.2	the cost of applied research	155472,0	222214,8	269296,9	313070,8	315673,8
2.1	in percent of the expenditures of the Federal budget	2,35	2,87	2,76	3,19	2,95
2.2	in percent of the gross domestic product	0,51	0,56	0,57	0,64	0,61

Inadequate funding of Russian science has a negative impact on the results of the innovative sphere of activity (scheme 1).



SCHEME 1. **DYNAMICS OF THE MAIN INDICATORS OF INNOVATIVE ACTIVITY, % [9]**

A minor share of innovative industrial products is one of the reasons of low competitiveness of domestic agricultural products.

The transition to innovative type of economic development requires structural economic modernization of the country, the integrated development of domestic industries and territories, making amendments to the legislation in the field of innovation.

In table 2 shows the target indicators of realization of strategy of innovative development of the Russian Federation for the period up to 2020.

TABLE 2. **TARGET INDICATORS OF REALIZATION OF STRATEGY OF INNOVATIVE DEVELOPMENT OF THE RUSSIAN FEDERATION, PERCENTAGE [2]**

Number	Index	2010	2011	2012	2013	2014
1	Domestic expenditures on research and development in % of GDP	9,5	10,4	10,3	10,1	9,9
2	Domestic expenditures on research and development by source of funds	1,13	1,09	1,13	1,13	1,19
2.1	budgetary funds	68,8	65,6	66,0	65,8	67,1
2.2	extra budgetary funds	31,2	34,4	34,0	34,2	32,9

Factors impeding innovation in the real sector of the Russian economy are:

- Lack of financial support from the state,
- High cost of innovations,
- Insufficient innovative potential of industrial enterprises, including the lack of own funds and of qualified personnel.

Innovative potential is a complex of different types of resources, including material, financial, intellectual, informational, and other resources required for the implementation of innovation activities (table 4).

TABLE 4. **COMPONENTS OF INNOVATION POTENTIAL INDUSTRIAL ENTERPRISES**

Components	The content
Finance	Investment in R & d, intangible assets, sources of financing, financial stability and solvency
Staff	The team of employees, the share of employment in the intellectual sphere in total employment
Material and technical base	Computer system, advanced equipment, materials, laboratory and office equipment
Information system	Scientific information and information on innovations and innovation activity, scientific and technical literature, literature on patents, inventions, new knowledge-intensive technologies, systems and equipment, scientific-technical documentation in the form of reports, regulations, design documentation, market and industry information
Organizational management system	Management and organizational structure, business processes, organizational culture
Marketing	The level of competitiveness, competitive advantages, market trends, the system of promotion of innovation products, services, works

Innovation capacity includes the unused latent possibilities of resources to achieve goals. Decision making in any direction of innovative activity must take into account the existing capabilities of the enterprise and realization of innovative products on the market.

Innovative capacity is the ability and willingness of enterprises to carry out innovation activities effectively [10]. Under the capacity refers to the availability and balance of resources necessary for innovative activities or the structure of innovative potential. Under the readiness refers to the level of development of innovative potential or the adequacy of available resources to implement the innovation.

Innovation potential of the enterprise includes a set of independent categories that interact and provide synergy effect to the formation of effective investment and production management system that allows you to provide the following:

1. The high competitiveness of innovative products on domestic and foreign markets.
2. Fast update rate of innovative products and technologies.
3. High technological level of production.
4. Optimal use of resources.
5. Environmental and economic security.

Reproduction processes of capital directly affect investment attractiveness of the enterprise, industry, region and the country as a whole. Capitalization of innovative-investment potential of the real sector is a key factor contributing to more sustainable development of the economy of the region.

The innovative potential of the region is a category of special content, including innovative resources, the mechanism of their use in organizational and economic system, and the activity of innovation processes in the regional economy.

Orientation to the innovative type of economic growth requires increased innovation based on integration of the Russian scientific and innovation system with the sectorial and regional research and innovation subsystems. The formation of a competitive institutional environment is a strategic priority of state socio-economic policy of the Russian

Federation.

Innovative type of economic development requires the creation of favorable conditions and incentives for the development of business initiatives, improve the quality of the business environment and investment climate. It is necessary to stimulate the development of a competitive environment, lowering barriers to entry to the market, not the monopolization of the economy, ensuring equal conditions of competition [3].

Thus, the transition to innovative type of economic development is possible by carrying out structural modernization of the economy, integrated development of domestic industries and territories, making amendments to the legislation in the field of innovation.

Ensuring innovative development of the Russian economy will strengthen its competitive potential, to tap new sources of economic growth, to increase welfare and improve economic security.

Principles of security are the systematic and comprehensive application of the Federal bodies of state power, bodies of state power of subjects of the Russian Federation, bodies of local self-government political, institutional, socio-economic, educational, legal and other security measures.

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TAX PLANNING. OPTIONS OF MANAGEMENT

Abstract

The paper deals with the concept "tax planning" from the position of various authors, the most significant risks of tax planning are allocated. The interrelation of tax planning with management accounting at the different levels of management is established. Elements of accounting policies for management accounting regarding optimization of tax payments are considered. The structure of the tax budget necessary for the correct tax planning in the organization is developed. The idea of interrelation of management of tax planning with system of management accounting is shown.

Keywords

tax planning, tax burden, optimization, management accounting, accounting policies for management accounting, tax budget, management of tax planning

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For many economic entities, tax planning has to become the obligatory tool in a complex of financial management at adoption of administrative decisions both on tactical, and strategic levels. Management of strategic tasks and solution of administrative problems without tax consequences is irrational.

Tax planning is capable to become not only one of the most perspective instruments of management accounting, but also the factor operating on investment policy both on macro and microeconomic levels *(Help system …)*. Aspiration to introduce tax planning in practice of the Russian organizations is being traced within two decades, however results are represented unconvincing.

Development of effective strategic administrative decisions by the modern organization functioning in dynamically changing conditions of the market needs the solid and relevant data providing transparent vision of both factors of the internal environment of the organization and a wide range of external factors *(Yemelyanov, 2015)*.

Use of the instruments of accounting and management accounting and forms of account, which are traditionally used in the domestic companies, promotes formation of a solid data about the facts of financial and economic activity of organization. However, such information does not allow to prove this or that administrative decision having a long-term strategic importance for the enterprise *(Fateeva, Lesina, 2015)*.

Let's address to scientific definition of the concept "tax planning". J. Friedman defines tax planning as "the systematic analysis of various tax alternatives directed on minimization of tax obligations in current and future periods. How (together or separately) to hand over the reporting, when to sell assets and to pay pension accumulation, when to gain income and to pay expenses, when and in what size to make gifts and to acquire real estate — all this are the examples of tax planning" *(Tax code of the Russian Federation)*.

J. Pepper defines tax planning as "the art to exempt the capital from taxes" *(Vylkova, 2014)*.

Definitions of tax planning from position of domestic and foreign scientists have essential differences. Domestic authors unlike foreign ones, allocate tax planning from a position of legal decrease in the taxes paid by the organization to the budget *(Vakhrushina, Sidorova, Borisov, 2011)*.

Let's note one more important vector of tax planning. It is directed not on decrease of tax payments, but, undoubtedly, on regulation and adoption of effective administrative decisions. Understating or optimization of tax payments do not always satisfies strategic objectives of business.

Experience of foreign companies showed that the thought-over tax planning promotes increasing level of the company's income, growth of its status for the state that is important for further development *(Antonova, Nazarov, 2015)*.

As for the Russian practice of tax planning, it is necessary to remember that the main user of information is government bodies. In this regard, it is necessary to consider the recommendations presented in normative documents. In particular, in 2007, the Department of Federal Tax Service of Russia developed and approved the Concept of system of planning of exit tax audits (The order of FNS of Russia of 30.05.2007 of N MM-3-06/333 @ (an edition of 10.05.2012) "About the approval of the Concept of system of planning of exit tax audits"). The Concept was developed to increase tax discipline and literacy of taxpayers.

According to authors, the most significant criteria of risks assessment used by tax authorities in the course of selection of taxpayers for carrying out exit tax audits are generalized and given in table 1.

TABLE 1. **CRITERIA (REFERENCE POINTS) OF TAX PLANNING**

Criterion	Note
1. Tax burden of the taxpayer is below average on economic entities in the concrete branch (the type of economic activity)	Tax burden is calculated as a ratio of the sum of the paid taxes to a turn (revenue)
2. Reflection of losses throughout several tax periods in accounting or tax reports	Financial and economic activity of organization is at a loss within two and more calendar years
3. Reflection of the considerable sums of tax deductions for a certain period in the tax reporting	The share of deductions on a value added tax from the sum of the tax added from tax base is equal or exceeds 89% during 12 months
4. The advancing growth rate of expenses over growth rate of the income from realization of goods (works, services)	There is a discrepancy of growth rates of expenses in comparison with growth rate of the income on income tax of the organization: data of the tax reporting do not coincide with data of financial statements
5. Considerable deviation of level of profitability (sales and/or assets) according to accounting from of profitability level for this field of activity on statistical data	Regarding income tax of organizations, there is 10% or more deviation (towards reduction) in profitability according to accounting of the taxpayer from the industry average profitability on a similar kind of activity on statistical data
6. Conducting financial and economic activity with high tax risk	Information on the most widespread ways of conducting financial and economic activity with heavy taxes, risks directed on obtaining unreasonable tax benefit is published on the website of Federal Tax Service of Russia (www.nalog.ru)

Questions of tax risks prevention have to be reference points for the planned indicators. The table shows the reduced list of criteria. The full list can be studied in the document "Concept of system of planning of exit tax audits" mentioned earlier.

Now there are following types of tax planning: classical tax planning, optimizing tax planning, illegal tax planning.

The organization itself chooses what type of tax planning to apply. However, each tax planning type has certain consequences. Especially it concerns illegal tax planning. It is necessary to be guided by further prospect of development of the organization *(Sidorova, 2012)*.

Tax planning, as well as other administrative activity, includes expeditious functions, functions of control and actually planning function.

For our research, we allocate tactical and strategic levels of tax planning, as they are of the greatest interest.

At the tactical level, tax planning becomes part of the general system of financial management and control. Special preparation (planning) of contract schemes of standard, large and long-term economic contracts is made.

In particular, forecasts of organization's tax obligations and consequences of the planned schemes of transactions are formed. The schedule of compliance of execution of tax obligations and change of financial resources of the organization is developed. The possible reasons of sharp deviations from average indicators of activity of the organization and tax consequences of innovations or the carried-out transaction are predicted and investigated.

The events held at the current level of planning are called ways, methods, "schemes" of tax optimization. Ways of tax optimization are various by the nature and in the majority are narrowly targeted on a certain segment of the tax relations. They do not touch the whole complex of tax issues.

Besides, an important condition is drawing up accounting policies for management accounting. The accounting policies for management accounting are the key instrument of management and include the elements allowing to optimize lawfully a tax portfolio *(Legal system "Guarantors")*.

It is defined by close, organic interrelation between tax planning and subsystem of management accounting.

The elements reflected in accounting policies for management accounting of the organization establish possible options of decrease in tax payments according to the legislation. Let us present the list of the most popular elements in table 2.

TABLE 2. **THE ELEMENTS REFLECTED IN ACCOUNTING POLICIES FOR MANAGEMENT ACCOUNTING, PROMOTING OPTIMIZATION OF TAX PAYMENTS**

№	The element reflected in accounting policies	Option of accounting policies for management accounting
1	2	3
1	Methods of calculation of product cost	Calculation of full prime cost (Absorption Costing) Calculation of incomplete prime cost (Direct Costing); Accounting of actual cost; Accounting of standard costs (Standard Costing); ABC – Costing Just in time FSA Target - Costing

		Kaisen - Costing Process method Job order method Process method of cost accounting
2	Group of expenses	Constants and variables. Conditional variables, conditional constants; The main and laid on; Relevant and irrelevant; Single-element and complex Direct and indirect, etc.
3	Way of assessment of material and production stocks at their leaving	HIFO (assessment at the highest price of acquisition irrespective of acquisition terms); LOFO (assessment at the lowest price of acquisition irrespective of acquisition terms); On the prices of concern (on the prices of sale of material and production stocks in corporation); On the acquisition prices (on the actual price at the time of purchase); On the prices of day (on the price bought in day of acquisition); On the registration prices (on the average prices of purchase), etc.

* made by authors

Formation of the tax budget belongs to the strategic level of planning. Tax budget is intended for intra firm management, represents trade secret and is formed as required (once a month, quarter, year, etc.).

The structure of tax budget depends on a set of factors, such as size of the organization; kind of activity of the organization; taxation mode; the property of the organization; activity implementation places, etc. *(Legal system "Guarantors")*.

Rather detailed budgets for each type of tax are formed in major companies. It is connected with large volume of information. The uniform tax budget, which includes all types of tax paid by the organization, is formed in the small and average organizations.

The example of tax budget for a small or average organization, applying the main system of the taxation *(The official site …)* is presented in table 3.

TABLE 3. **STRUCTURE OF THE TAX BUDGET FOR ___ QUARTER 20 ___.**

No.	Indicator	Reference information		__ quarter 20 __.			__ quarter 20 __, total	Rejection of the budget from the actual value	The added penalties, penalty fee, etc.	The reasons of deviations (the added sanctions)
		The tax base	interrelation with documents	month	month	month				
1	2	3	4	5	6	7	8	9	10	11

Thus, it is possible to draw a conclusion that management of tax planning is the perspective direction, which application is necessary for economic entities. It should be noted that the aim of the paper was to show theoretical and practical points of view to prove tax planning, which represents the way of minimization of tax payments and the important administrative tool demanding performance of certain actions.

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MODERN APPROACHES TO THE CONCEPT OF PEDAGOGIC DISCOURSE

Abstract

The present article highlights various approaches to the study of discourse and, in particular, pedagogic discourse. The authors present a brief analysis of the definitions of the term "discourse". In addition, the article introduces the discursive model consisting of hierarchically organized modules, namely: axiological, cultural, legal and conventional. The authors presented a brief description of the pedagogic discourse, as a form of institutional discourse, with the characteristics of a discourse. Pedagogic discourse includes didactic texts (school textbooks and anthologies) and texts in communicative situations, if the purpose of communication becomes the content of education and upbringing of the rising generation.

Keywords

discourse, pedagogic discourse, communicative situation, concept

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In the context of radical socio-economic changes in the late XX - early XXI century there is a shift of emphasis in the value orientations of the Russians. Among the many reasons that have brought about these changes in consciousness, including the consciousness of young people, the researchers call the reduction of education to training and lack of attention to the educational potential of the national culture. And today it is important to understand that education – is a way to shape the nation's future, and not just an industry of service and technological innovation [Esyukov, Zhilyaeva, 2007: 5]. In other words, in regard to a special role which is given to the new Standard of General Education as an ideological fundament of the Russian education, where the ultimate outcome of training and education activities – is a citizen of Russia, a carrier of civil society values, who recognizes his involvement in the destiny of his mother country [Dronov, Kondakov, 2009: 24], the analysis of *pedagogic* discourse is considered as an actual one. Let us examine some definitions of a discourse as a linguistic category.

Among the fundamental approaches to discourse are the following: functional approach (Brown, Yule 1983; Paducheva 1985; Makarov 2003), pragmalinguistic approach (Karaulov 1987; Susov 1998), theory of speech acts (Austin 1962; Searle 1969; Kobozeva 1986; Bogdanov 1990), linguistic analysis of a dialogue (Carlson 1983; Dementiev 1998), critical discourse analysis (Fairclough 1989; Wodak 1996), sociolinguistic approach (Labov 1972; Ervin-Tripp 1973), cognitive and psycholinguistic models for processing and understanding discourse (Van Dijk, Kintch 1983, Sternin 2003) and other approaches.

Although a number of studies have been devoted to a discourse for a fairly long period of time, the term "discourse" is one of the most complex and least amenable to a clear definition. At the end of the twentieth century it gained broad scientific interpretation and terminological ambiguity. On the one hand, discourse is conceived as speech in a communicative situation, as "language functioning in real-life communication," which means "language actualized in speech by a speaker" (Benveniste) [cit. by Arutyunova, 1990: 136 – 137]. On the other hand, advanced discourse analysis is associated with the study of information flow principles in frames of a communicative situation carried out through the exchange of utterances, "it is sphere of speech communication" [Sheigal, 2002: 24]. But Yu.S. Stepanov mentions "discourse - is originally a special use of language ... to express a special mentality," which "involves the activation of some features and, ultimately, particular grammar and particular rules of vocabulary"[Stepanov, 1995: 38]. It is "a language in the language", but which is presented as a distinctive social reality, "a special world" [Stepanov, 1995: 43].

Discourse is a core part of human life "in language", that is what B.M. Gasparov names as linguistic existence: "Each act of language use - whether it is a high value product or a passing remark in a dialogue - is a particle in a continuously moving stream of human experience. As such, it absorbs and reflects in itself a unique set of circumstances in which and for which it was created" [Gasparov, 1996: 10]. In other words, "discourse is a phenomenon intermediate between speech, communication and language behavior, on the one hand, and text that remains the "bottom line" of communication, on the other" [Karasik, 2004: 231]. And socio-cultural content of discourse components determines the cognitive aspect of its consideration [Karasik, 2004: 227].

This point of view is supported by E.S. Kubryakova, who considers discourse as designation of language behavior common to some sphere (for example, political discourse) or an individuum (all speech acts produced by a man – discourse of linguistic identity), as well as designation of coherent text together with extra linguistic – pragmatic, sociocultural, psychological – factors [Kubryakova, 2000]. The researcher points out that "under discourse one should bear in mind exactly the cognitive process related to real speech production, creation of speech act, and text is the ultimate result of speech activity process, which (the text) acquires a definite, completed (and fixed) form" [Kubryakova, 1995: 164].

According to the opinion of N.N. Troshina, discourse represents semiotic space which includes verbal and nonverbal signs oriented on servicing present communicative sphere and communication type, thesaurus of precedential utterances and texts, and also the notion of typical models of language behavior [Troshina, 2004: 110]. Discourse is a socially determined type of speech communication, where text is a form of speech communication, and language – is a means to carry out this activity [Manaenko, 2003: 26-40]. Discourse is a multi-aspect and interdisciplinary essence that is examined from different points of view, which do not exclude one another, but, on the contrary, they often complement each other. It particularly applies to socio-lingua-cultural aspects of discourse analysis [Troshina, 2004: 112].

Thus, in accordance with the sociolinguistic approach there are two main types of discourse: personal and institutional [Karasik, 2004: 250]. The pedagogic discourse as an object of present research has all the characteristics of institutional discourse. It is status-oriented, and it is a cliched kind of communication between people in conformity with the norms of present society.

The backbone characteristics of this type of discourse are the goals and the participants of communication, and the latter are divided into institute representatives (agents) and people who turn to them: a teacher – a student [Karasik, 2004: 251]. The peculiarity of this kind of discourse lies in its shaping-the-worldview essence – due to its underlying moral values inherent in the mental characteristics of the group under study. The pedagogic discourse values correspond to the values of socialization as a social phenomenon and society established institution, on the one hand. On the other hand, they possess "personal" unique features in spatial-temporal, intentional-, illocutionary, thesaurus and other aspects [Karasik, 2004: 255].

Discourse has its structure which is fundamentally different from the linguistic units of various levels. In the described discourse model one can highlight the hierarchically organized modules which are engaged in the formation of transfer, perception and information interpretation processes:

— axiological module is aimed at the implementation (achievement) of the planned form of the generated discourse as a "value" product;

— cultural module provides an organic interaction of cultures of the addresser and the addressee and synchronizes linguistic worldviews of the communicants for perception and interpretation of the reported information;

— regulatory and conventional module is associated with the dominant discourse norm in coordinates of a particular culture - institutions, rituals, customs - as well as with the limitations based on socio-cultural communication regulators [Oleshkov, 2006: 101].

The dynamic nature of pedagogic discourse is determined by extra-linguistic factors. Mental characteristics of national and socio-cultural population groups, which are a part of the ethnic group, manifest in the system of settings, social and cultural beliefs, and also behavior models. Political and therefore socio-cultural changes in society inevitably lead to a restructuring of the conceptual sphere of language; thus, concepts that already exist in the national language consciousness can be filled with new content or acquire new axiological connotation [Troshina, 2004: 114].

Discourse as space for the realization of concepts is understood by A.V. Olyanich [Olyanich, 2007]. According to his opinion, the identification of means of conceptualization and implementation of knowledge on the concept in discourse is important. Mental constructs of knowledge (concepts) are grouped into a system, and then they get verbal expression through formed on their basis structures, which, in turn, form discourse system consisting of a presentational structure and its embodiment in speech [Olyanich, 2007: 212]. V.Z. Demyankov also believes that discourse as an arbitrary piece of text, consisting of more than one sentence, often, but not always, concentrates around some backbone concept.

Furthermore this concept creates a common context and is determined not only by sequence of sentences, but the number of themes in common as for the creator of discourse and his interpreter of the world [Demyankov, 1982: 7]. Thus, discourse is defined not as the entity adequate to text, but much wider: it reflects mentality and culture of a speaker. Different types of text actualization, viewed from the point of mental processes and in connection with extra-linguistic factors, make it possible to interpret discourse as text in the event-related aspect – text immersed in the sociocultural context, i.e. in real life [Karasik, 1998].

The pedagogic discourse rightly includes both didactic texts (school textbooks and anthologies) and texts in the communicative situations if the purpose of communication is the content of education and upbringing of the rising generation.

At different times the analysis of pedagogic discourse was undertaken in the works of V.I. Karasik (1999), O.V. Koroteeva (1999), N.A. Lemyaskina (1999), Zh.V. Milovanova (1998). The material on pedagogic discourse served as basis for analysis of such concepts as TEACHER (S.L. Smyslova, 2007), CRITICISM (N.V. Gavrilova, 2007), INTELLECTUAL INTERACTION (Yu.Yu. Pospelova, 2009) and other concepts. Communicative strategies, speech tactics and genres of this type of discourse are presented in the works of N.A. Antonova (2007), N.S. Zubareva (2001), I.V. Pevneva (2008) and other authors. Pedagogic metaphorics is studied by E.V. Budaeva and A.P. Chudinov (2007), E.G. Kabachenko (2007), N.V. Melnikova (2007).

After considering different approaches to the definition and content of the concept of "discourse", it seems possible to determine the pedagogic discourse as a kind of institutional discourse (goals and participants), which consists of hierarchically organized modules (axiological, cultural, legal and conventional), stands out for its dynamism, and includes didactic texts (school textbooks and anthologies) and texts in the communicative situations if the purpose of communication is the content of education and upbringing of the rising generation.

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RELEVANCE OF THE SOVIET PHILOSOPHIZING COSMOLOGISTS' HERITAGE IN THE LIGHT OF MODERN CRITICISM OF THE "STRONG" ANTHROPIC PRINCIPLE (ON THE EXAMPLE OF I. S. SHKLOVSKY AND I. L. ROSENTHAL'S IDEAS)

Abstract

The paper justifies the importance of philosophical ideas of the Soviet representatives of cosmological science (especially I. S. Shklovsky and I. L. Rosenthal) against criticism of "strong" option of the anthropic principle. The considerable part of this criticism is based on the fact that teleological interpretation of the specified cosmological principle quite often leads to theology. Modern reconsideration of heritage of these Soviet cosmologists is especially actual, as an alternative teleological treatment of the regularities fixed by the concept "anthropic principle" is the idea "Meta-universe". In this regard the author shows that the question of plurality of the Universes (Metagalaxies), which I. L. Rosenthal and I. S. Shklovsky tried to answer, is both physical and metaphysical, philosophical problem.

Keywords

"strong" formulation of the anthropic principle, the Soviet cosmology, materialistic methodology, meta-universe, multi-universe, fundamental parameters of the Universe, teleology, theology (divinity), life, mind

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Introduction. Today, living in the second half of the second decade of the XXI century, it is impossible to ignore the paradox connected with the term "anthropic cosmological principle" (further ACP). On the one hand, from the second half of the XXI century this perspective draws attention of the philosophers of all directions, and scientists representing different schools "inside" various sciences. From of all they are cosmologists: B. Carter, F. Tipler, J. Wheeler, A. Wallace, O. Heckmann, F. Hoyle, P. Davies, R. Breuer, R. Barrow, S. Howking, A. L. Zelmanov, G. M. Idlis, I. L. Rosenthal, I. S. Shklovsky and others). On the other hand, there are considerably critical evaluations of ACP, including the denial of its scientific importance.

1. Contents of the "strong" formulation of the anthropic principle. To deal with the paradox, we provide its "strong" formulation, which we use in the paper. Thus we consider that there are some other formulations of the principle: "weak", "strong and weak", "finalistic", "partnership". In this regard, it is possible to agree with V. V. Kazyutinsky (the most authoritative modern Russian expert in this area), who wrote that there are "its (the anthropic principle – M. P.'s note) florid formulations, which sometimes confuse even experts" *(Kazyutinsky, 2002)*. Similarly to this opinion Yu. V. Balashov and S. V. Illarionov specify that "the unity of opinions is absent even on questions what is the subject of interpretation in "an anthropic problem" and where there are pass ambits between various options of ACP" *(Balashov & Illarionov, 1994)*. In turn, the "strong" formulation of ACP has different options too, but we will be limited by the classical one, belonging to the British physicist-theorist and mathematician (the author of the term "the anthropic principle"). Within the report "Coincidence of large numbers and the anthropological principle in cosmology" at the Krakow symposium in 1973 devoted to theories and supervision in cosmology, he wrote the following: "The Universe (and, therefore, the fundamental parameters, on which it depends) has to be the one, where some observers exist at some stage of evolution" *(Carter, 1978)*. If the reader has a question – what is the scientific value of such statement? – we give the following reasoning of the English scientist. "I became interested in this question, reading the Bondi's book, where he listed widely known "coincidence of large numbers"" *(Carter, 1978)*. However, H. Bondi treated this coincidence in favor of those cosmological theories, which are called the "exotic" ones (developed by P. Dirac, P. Jordan, etc.). B. Carter, on the contrary, wrote the following. "They (coincidences – P. M.) confirm "usual" (the extending Universe in the general theory of relativity) physics and cosmology, which could predict all this coincidence before any supervision" *(Carter, 1978)*. His following reasonings are especially important for us: "however such predictions surely require a certain principle, which is possible to be called the anthropological principle" *(Carter, 1978)*. At the same time B. Carter warned that "even absolutely strict prediction based on the strong anthropological principle will not be quite satisfactory from the physical point of view as there is an opportunity to find deeper fundamental theory explaining the predicted ratios" *(Carter, 1978)*. In particular, "for the lack of more strict physical argument" it is possible "to give to the prediction, based on the strong anthropological principle, the status of an explanation by means of the reasoning using the concept 'ensemble of the worlds'" *(Carter, 1978)*. The words of B. Carter's compatriot and colleague – S. Hawking – are pertinent here (B. Carter mentions him as the scientist, who one of the first become interested in its researches ACP *(Carter, 1978)*. S. Hawking formulates "strong" ACP in the following words: "there are many different Universes, or there are a lot of different areas of one Universe, each of which has an own initial configuration and, perhaps, the own set of scientific laws" *(Hawking, 2013)*. As a result, "only in several, similar to ours, Universes reasonable beings could evolutionate" *(Hawking, 2013)*. S. Hawking and L. Mlodinov, the American physicist and the popular science writer, tried to answer the question: "Why do we have such a Universe?". Concerning "the strong form" of ACP, they offer the following original cogitative course. Acceptance of Metauniverse idea (which we consider further) leads to understanding of that our Universe "is one among many, just as also our Solar system is one among many" *(Hawking & Mlodinov, 2013)*. In other words, that "exact setting of laws of the nature" can be explained with the adoption of existence of a set of the Universes, like that "as coincidence of factors of environment for our Solar system does not represent anything special as there are billions of similar systems" *(Hawking & Mlodinov, 2013)*.

2. Criticism of the anthropic principle: the teleology leading to theology (divinity). As it was shown above, B. Carter and S. Hawking (the classics of studying the questions fixed by the term "ACP"), recognized a scientific heuricity of the "strong" formulation of this principle. The analysis of further discussions concerning the specified formulations gives the grounds to claim that there is criticism of "strong" option of ACP is viewed as teleology (the doctrine about expediency explaining evolution of the world by the instruction on "the target reasons", on someone set ideal objects), which is naturally leading to theology. Let's give the more detailed view of this concept, having addressed to S.A.Lebedev's works (perhaps, the most authoritative modern Russian philosopher of science). "Teleologizm is the concept of general nature of target determination of processes and phenomena of live and inanimate nature … Presently manifestation of teleology in science is introduction of the anthropic principle in cosmological and physical models of the Universe evolution" *(Lebedev, 2008)*. "Attribute of a medieval world view was teleology consisting in interpretation of the phenomena of reality as existing on and for "God's trade" for execution of some advance preprepared roles" *(Lebedev, 2007)*. The last quote needs specification: it is fair in the relation to both medieval and general religious thinking. We presented a number of paper about the criticism of teleology – therefore, theology – to origin, explaninig as person and the Universe with its surprisingly coordinated properties. The English-speaking reader can address to the paper *(Makuhin, 2014)*. We give the following laconic thought of the prominent Soviet philosopher M. A. Kissel. "The last one and a half decade (these words were written in 1990 – M. P.) in the most brisk way the so-called " anthropic principle" is being discussed in cosmology" *(Kissel & Filosofsky, 1990)*. From these words, he draws the following conclusion: "It enters motive of immanent teleology into explanation of the world", which in "modern natural sciences, both "exact" and unexact … sounds absolutely definitely" *(Kissel & Filosofsky, 1990)*. Let's note that he means the "strong" formulation (interesting for us now): "we will not speak about "weak" option, its "strong" option is directly connected with the teleological concept of evolution of the Universe. It is defended by F. Hoyle, G. Margenau, J. Barrow, F. Tipler, J. Rosen, E. Yanch and others" *(Kissel & Filosofsky, 1990)*. Let's consider ideas of some of them in more details. The British astronomer and the cosmologist F. Hoyle comments on the regularities fixed by the concept "ACP": "sensible interpretation of the facts gives the chance to assume that in physics, and also chemistry and biology "superintelligence" experimented and that in the nature there are no blind forces deserving attention" *(Davies, 1985)*. His colleague and the compatriot J. Polkinghorne wrote: the Universe "is not any simple world", it is special and is adjusted for life as it is creation of the Creator" *(Kaku, 2008)*. (It is important to consider that he refused a post at the Cambridge university and became the priest). The American physicist V. Kistiakowsky claims even more categorically: "the distinguished perfection of the physical world opening to our scientific look demands divine presence" *(Kaku, 2008)*. This list can be continued, but it is enough to illustrate the following thesis: teleology in treatment of ACP is "one step" aside to its interpretation within theology. Consideration of a person as the certain preset purpose of the Universe evolution inevitably leads to a question: Who set this object? The criticism of this position is capaciously expressed in the following ironic words of the American physicist-theorist and the popular writer of science M. Kaku. In connection with "strong" interpretation of the considered principle, he gives the following chain of reasonings of his school teacher. As the proof and God's existence and his benevolence served the thesis: "God loved Earth so much that He arranged it just at that distance from the Sun, which is necessary" *(Kaku, 2008)*. Of course, it cannot generate a question: "What could prevent the Founder to create the beings capable to live on Mercury, Saturn or any planet of any galaxy?" I.e. the distance of any planet to a star– as well as any fundamental parameters of any site of the Metagalaxy – are not an obstacle for generation of life and reason there for the Creator. Kaku answered the words of the teacher: "When I was 6, I was struck by simplicity and power of this argument *(Kaku, 2008)*. But is it possible to take these words into account, if you are an adult, especially a scientist!? It is possible to give a set of the scientific estimates testifying to the opposite. The English scientist, astrophysicist and popular science writer P. Davies characterizes "strong" ACP the following way: "it represents radical deviation from the traditional general concept of a scientific explanation … it is similar to a traditional religious explanation of the world: god created the world for people to occupy it" *(Davies, 1985)*. American cosmologist of the Russian origin A. V. Vilenkin estimates ACP as "a very ambiguous idea, which the self-respecting physicists avoid as a plague" *(Vilenkin, 2010)*. S. Hawking and L. Mlodinow write about the idea of strong ACP: "some physicists treat it with neglect" *(Hawking, 2013)*. The Nobel Prize laureate on physics in 2004 D. Grosse strengthens the considered criticism, comparing anthropic arguments to cockroaches: ""if you were overcome by cockroaches, you cannot get rid of them", – he complained at cosmological conference" *(Yau & Nadis, 2013)*.

3. Development of anthropic perspective by I. S. Shklovsky and I. L. Rosenthal. One of the first scientists, who realized the regularities fixed by the anthropic principle, in the Soviet Union were A. L. Zelmanov, G. M. Idlis, L. B. Okun', A. A. Lyubishchev, V. A. Ambartsumyan, I. S. Shklovsky and I. L. Rosenthal. Having analyzed foreign publications, contribution of domestic scientists is obviously underestimated that is especially indicative concerning ideas of I. S. Shklovsky and I. L. Rosenthal. Let's consider their ideas. I. S. Shklovsky (1916-1985) was astronomer, astrophysicist, Doctor of Physical-Mathematical Sciences, academician. He called a question of "ratios between "world constants" of the macro and micro worlds" "very interesting" and "important" (Shklovsky, 1987): they play a crucial role for the problem of life in the Universe. Moreover, he wrote about "surprise", caused by the fact that " there is some strange dependence between constants of interaction and characteristics of the Universe" (Shklovsky, 1987). For example, "neither physics, nor cosmology do not offer an explanation" to the fact that each S (this size is equal to 10 in the eighth degree) photons share one proton in the Universe (Shklovsky, 1987). And, I. S. Shklovsky wrote, now "it becomes clear that the "anthropic" principle limits S value" (Shklovsky, 1987) as the limit value of quantity of photons". If they were more, "neither galaxies, nor stars could be formed by condensation of gas under the influence of gravity". In the later work, he similarly argues: "let's stop … on the "anthropic" principle, which recently became very popular" *(Shklovsky, 1988)*. "There are the surprising, still not understood, ratios between the constants defining any physical interactions, and characteristics of the Universe" *(Shklovsky, 1988)*. He draws a conclusion that "our real, objectively existing and cognizable Universe "is surprisingly adapted" for emergence and development of life" *(Shklovsky, 1988)*. And if "till rather recent time it was silently accepted that emergence and development of life on the Earth is a local phenomenon" *(Shklovsky, 1988)*, ACP, on the contrary, shows that the Universe "entry conditions" "during an era of the Big Bang and billion years of evolution provided necessary conditions for emergence of life in its some small areas" *(Shklovsky, 1988)*.

I. L. Rosenthal (1919-2004) argued the similar way. He was professor, Doctor of Physical-Mathematical Sciences, the founder of the cascade theory of the electro-photonic and nuclear-cascade heavy rains. 1960-1969 ha had been managing the department of experimental nuclear physics of MEPhI. He was one of the first sciences in the world comprehending a role of numerical values of physical fundamental constants (as dimensionless constants of four main types of interactions, and dimensional constants: gravitational constant G, velocity of light in vacuum of C, Planck's constant H, etc.) in a scientific picture of the world. He has come to the formulation of such paradox. "Intuitively it seems natural that rather small … change of numerical values of f.p. would not break the main lines of a physical picture" *(Rosenthal, 1980)*. (Under an abbreviation "f. p." hereinafter he meant "fundamental constants"). However, "the carried-out analysis shows that change of one f.p. at an invariance of the others (as well as when saving all physical laws) leads to an essential qualitative consequence – impossibility of existence of the main steady connected states: kernels, atoms, stars and galaxies" *(Rosenthal, 1980)*. Due to the last he made the remark about "during conversations with famous Soviet physicists the author understood a need of a concise, but transparent conclusion of communication of stars' characteristics" *(Rosenthal, 1980)*. In other words, "physical laws (including also numerical values of f.p.) submit to harmony" *(Rosenthal, 1980)*. The conclusion follows: " changing one of f.p. at an invariance of the others, we would violate living conditions of the main states" *(Rosenthal, 1980)*. In the work written together with I. D. Novikov and A. G. Polnarev, I. L. Rosenthal continues these researches, formulating a problem of search of so-called "islands of stability" (which are "areas of values" of a set of the parameters describing the Universe, which can cause difficult structural formations, including life and reason). Attracting modern astronomical data and mathematical apparatus, these authors come to the following conclusion: "there is … only one area of parameters … which make cause appearance of difficult structures and life in the Universe" *(Novikov, Polnarev & Rosenthal, 1986)*.

4. "Metauniverse" idea as alternative of teleological interpretation of the anthropic principle. The reader can ask a question: how are the two last paragraphs connected with the first one? I.e. why is the heritage of these two Soviet cosmologists especially actual in the light of criticism of "strong" ACP?! Let us address to the main ideas given by I. S. Shklovsky and I. L. Rosenthal (actually, for the sake of these ideas we addressed to their heritage). It is about (mentioned earlier) idea of "Metauniverse" (Multi-Universe), these two Soviet scientists became "pioneers" in this statement. To show its importance for modern cosmology, we provide the following explanation of V. V. Kazyutinsky: in this science at a boundary of the XX-XXI centuries, "the concept of "extra meta-galactic objects is entered" or other Universes forming Multi-universe (the Metauniverse, the Super-universe)" *(Kazyutinsky, 2011)*. As I. S. Shklovsky writes, "remaining on a materialistic position, of course, it is impossible to consider that the Universe was specially created in order to cause life, even reasonable life, at some stage of its development in its tiny existential areas" *(Shklovsky, 1988)*. But how to explain the above-considered unique combination of fundamental parameters of our Universe favoring to emergence of reasonable life?! I. S. Shklovsky answers: "the Universe observed by us does not exist … in singular sence, and there is huge, most likely, infinite set of the different Universes" *(Shklovsky, 1988)*. (the majority from which are "empty", i.e. "lifeless"). This thesis, "dictated by logic and philosophy", leads to a question: how to call this infinite variety including "an incalculable set of the most various Universes, each of which is with the set of constants of interaction and fundamental numbers" *(Shklovsky, 1988)?* I. S. Shklovsky offers concepts "World" and "Metauniverse" (the last was fixed in the Russian literature), giving the following characteristic of the object designated by these concepts. "Numerous and terribly various objects of the Metauniverse are essentially not observed as they are outside "horizon" of events. They, for example, cannot be connected by light signals, therefore it is possible to consider that each Universe is almost strictly isolated" *(Shklovsky, 1988)*. But the reader can ask: whether is it possible to use concepts, which designate objects essentially not observed in science!? I. S. Shklovsky consistently proves an affirmative answer on this question: "surprising regularities in our Universe (considered by us above – M.P.) can be understood … only by using categories of Metauniverse" *(Shklovsky, 1988)*. Thus the prevention of the Soviet scientist is important: "speaking about so lofty matters, any reasons of "presentation" is necessary to be left *(Shklovsky, 1988)*.

Passing to justification of Metauniverse existence by I. L. Rosenthal, let's address to his colleagues continuing the researches: A. D. Chernin and I. V. Arkhangelskaya. In work of 2015 they – with support on I. L. Rosenthal's researches – come to conclusion that the structure of our Universe "is unstable to variations of numerical values of fundamental constants and can have only two interpretations" *(Arkhangelskaya, Rosenthal & Chernin, 2015)*. First, it is possible to say that fundamental constants change eventually, and, respectively, "we live during an era, when a combination of constants is favorable for existence of difficult structures" *(Arkhangelskaya, Rosenthal & Chernin, 2015)*. However, A. D. Chernin and I. V. Arkhangelskaya (developing I. L. Rosenthal's ideas) claim that this hypothesis contradicts modern experimental data *(Arkhangelskaya, Rosenthal & Chernin, 2015)*, therefore they recognize the second interpretation as the true one. The essence of the last consists in "allowing plurality of meta-galaxies (i.e. the Universes – M.P.) according to … the scenario of inflationary cosmology with the own fundamental constants" *(Arkhangelskaya, Rosenthal & Chernin, 2015)*. In other words, our Meta-galaxy (Universe) (which existence appeared perhaps as it was shown only because of rather narrow range of values of fundamental constants) is one of many others, but others are deprived of the "inhabitants" capable to study "their" values of fundamental constants. How many "fruitless" Metagalaxies are? The considered authors answer the following way: as the considered constants "incidentally coincided so that the emergence of the Meta-galaxy similar to ours was possible, from this follows that the number of meta-galaxies is very great" *(Arkhangelskaya, Rosenthal & Chernin, 2015)*. To be exact – as a result of extrapolation of the experimental data obtained on accelerators – their number is more than 10 in the 100-th degree *(Arkhangelskaya, Rosenthal & Chernin, 2015)*.

Conclusion. As V. V. Kazyutinsky writes, "dynamism of a situation in cosmology at a turn of the XX-XXI centuries is quite comparable with the one that was characteristic for physics a century ago " in general *(Kazyutinsky, 2011)*. We add that "a century ago" classics of quantum and relativistic physics were compelled – to reconsider the basic principles of physics and through it to understand the discoveries made by them – to go beyond its limits in more wide semantic field. In other words, they were compelled to go in for philosophy. In the same way cosmologists at the end of the XX century addressed to the philosophical level of knowledge of reality to understand the facts, which were opened to them (including fixed by the concept "ACP"). For example, the issue of plurality of the Universes studied by I. L. Rosenthal and I. S. Shklovsky is not a physical problem, but it is metaphysical, philosophical. In this regard, there is a question about the correct ratio of philosophical and natural-science meanings of the concept "Universe". First, "there are no empirical data confirming the idea of plurality of meta-galaxies (Universes) (moreover, the concrete logic-gnoseological form, in which such empirical basis can be recorded, is rather problematic)" *(Naydysh, 2003)*. The itself philosophy has to design that "gnoseological (methodological) form", which could fix the "empirical material" connected with a hypothesis of plurality of the Universes. Secondly, the philosophy has to specify the concepts "Meta-galaxy", "Universe", "Space", "World", "Life", etc.; differentiate and correlate their philosophical and natural-science meanings. Therefore, the natural sciences are capable to solve ACP problem only interacting with philosophy. Especially we note fruitfulness of that option of this interaction, which was created in atheistic Soviet culture, where there could not be teleological treatment of the regularities fixed by the concept "anthropic cosmological principle". (We will make a reservation that we estimate it positively not because we oppose religion in general, but because we agree with idea of basic impossibility to use scientific data as proofs – or denials! – of religious dogmas). Therefore, we consider that the following thought of I. S. Shklovsky is important and almost not outdate: "it is not necessary to close eyes on the fact that in the absence of correct Marxist-Leninist (i.e. materialistic, if to reject ideological characteristics – M. P.) methodologies from this principle (it is about ACP – P. M.), it is possible to draw fideistic conclusions. This principle in the distorted look undoubtedly will be used by churchmen of all colors to justify the "thesis" about creation of the world by god for a person. Ideologists of religion hardly would confuse that for this purpose not seven days, but 20 billion years were required" *(Shklovsky, 1988)*.

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FORMATION OF COMPREHENSIVE EVALUATION OF THE EFFICACY OF THE LEGAL STATUS OF A MUNICIPAL OFFICER

Abstract

The importance of the issue under discussion is determined by a row of problems and gaps in the definition of the legal status of a municipal officer. The purpose of this paper is to provide a comprehensive analysis of peculiarities of formation of comprehensive evaluation of the efficacy of the legal status of a municipal officer. The methodology of the research was based on the most important scientific principles such as systematicity, interdisciplinarity and scientific objectivity which made it possible for the authors to consider the facts under study in their dynamics and interaction. The paper analyzes peculiarities of the formation of the legal status of a municipal officer in Russia, shows the gaps in the definitions of their professional activities and suggests recommendations on improving their performance.

Keywords

status, municipal officer, legal status components,
efficacy of the legal status of a municipal officer

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In today's Russia serious efforts are made to improve the municipal service and, correspondingly, more attention is paid to the legal position of a municipal officer. Day-to-day performance of obligations in the territory of a municipality demands highly qualified specialists who can efficiently perform their activities on solution of issues in their competence. Still, the federal legislation does not pay much attention to legal and social protection of municipal officers which could pave the way for most competent and dutiful individuals who could protect the rights and legal interests of the people [2].

Federal Law of March 2, 2007 No 25-FZ «On Municipal Service in the Russian Federation» provides a definition of municipal officer which says that it is an individual performing his obligations arising from the position in the municipal service for a monetary pay from the local budget. However, the federal legislation only marked the basic lines of the municipal service, giving the right to specificate some particular issues of the legal status of municipal workers to constituent entities of the Russian Federation [4]. In their turn the provisions of the Federal Law and the laws of the constituent units of the RF regarding the legal status of municipal officers are detailed in the regulations of municipalities. So, to understand the status of a municipal officer we shall turn to the theoretical aspect of the content of the concept of municipal officer.

The concept of *status* (from Latin) defines a special term signifying the legal position of a person, group of persons, governmental body, entity, etc., determined by economic, professional, ethnic and other properties.

But when analyzing the legal status of the juridical being of an individual we realize that it is a collective category reflecting the legal aspect of the social position of an individual and his or her relations with the state. It is the *legal status* of a subject of law that is defined in most sources as a set of rights and obligations recognized by the legislation. Also the legal status may be considered as a set of rights, freedoms and obligations recognized and guaranteed by the state (legally) and of legal interests of an individual as a subject of law.

Most briefly the legal status is defined as a legally determined position of an individual in the society. The legal status is actually based on the social status, i.e. on the factual position of a person in a particular system of social relationships. The law just formalizes this position and puts it within the legislative framework. In a sense, the social and legal statuses are related as content and form. In the pre-state society the social status existed and the legal didn't due to the absence of law. N.V. Vitruk refers to such non-legal state as a social normative status.

On the rise of the state and development of social relationships the legal implementation of the factual position of the individual took place. This institution received its constitutional implementation in Chapter 2 «Rights and freedoms of the Individual and Citizen» of the Constitution of the RF. N.I. Matuzov and A.V. Malko treat «legal status» and «legal position» as equivalent notions. Still, there are authors who suggest differentiating these concepts as in their opinion the former is a part (the core) of the latter. They consider the individual's rights, freedoms and obligations codified in the Constitution and other important statutory acts to be the basis for the legal status of the individual, paying attention to the legal interests, legal capacity, citizenry, legal responsibility, legal principles, etc. The absence or presence of any of the above components may depend on which particular subject of law is the subject of research.

S.A. Avakyan treats the legal status as a position of an individual, official, body, entity, association, etc., codified under regulatory acts which characterizes their nature and place within the system of social relationships. Thus, we may come to the preliminary conclusion that the legal status of a subject of social relationships is a complex juridical phenomenon based an legal norms and includes several components characterizing the place of the subject in the system of the society and peculiarities of its relationships with other subjects.

In most cases the studies of municipal law the legal status (position) of the municipal officer is treated as a set of constituent components like rights, obligations, social and legal guaranties, legal restraints, responsibilities expressing the measures established and supported by the state to regulate the mandatory and probable behavior of individuals performing their official duties in the sphere of municipal service relationships [3]. A similar definition is provided by L.V. Kulikova, adding that the juridical structure of the legal status should be complemented with such a component as guaranties of exercise of rights and obligations enabling the efficient performance by municipal officers of their duties. Also the legislation must reflect the purpose of such guaranties [2]. Other authors, like S.V. Mikhneva, consider the legal status of the officer in a more abstract manner, i.e. within the sustem of local government bodies [10]. In her turn, Ye.V. Osinochkina gave a narrower definition of the legal status of municipal officers, she believes that it is a system of legally established obligations and rights (powers) in the sphere of achieving the goals and objectives of the local government. Under this approach the legal status of the municipal officer includes restriction of rights, responsibility and incentives [11]. In her analysis of components of the legal status of the municipal officer the other singles out pre-status, status, and post-status components. Pre-status components of the legal status of the municipal officer include citizenry, legal capacity and competency. The status components are rights and obligations which are the main components of the status of the municipal officer, and restrictions of rights, incentives and responsibility which are derivative components from the obligations and rights. The post-status components include the guaranties in the work of the municipal officer. This approach can be deemed unreasonably sophisticated. The treatment of guaranties as a post-status component is arguable but it's a wide-spread mistake of bringing together the governmental and labor aspects.

It should be noted that the main emphasis in consideration of the issues concerning the legal status of the municipal officer is made without differentiation between the job status and officer status components. Thus the personal and official rights and obligations are united. M.N. Malysheva argues that the issue of component composition of the status of a subject of law is a core one but also a most disputable one in the legal science. Now it's important to clearly single out the component structure which would characterize the status of the municipal service [8]. She believes that the solution of those problems could optimize the very structure of the governing bodies, first of all, at the municipal level, as excessive bureaucratization in the organization of administrative and executive work contradicts the very ides of local government.

Describing the specifics of the municipal service as a special type of service, M.N. Malysheva mentions the properties characterizing the essence of municipal service.

The governmental properties include:

- type of the public service in the local government body of a particular municipality;
- activities on exercising the powers in respective local government bodies.
- The labor properties include:
- taking by a municipal officer of a municipal service job under an employment agreement;
- activities organized on a constant basis, i.e. municipal officers exercise their powers in the local government bodies as a place of primary employment;
- professional activities in the local government bodies and other municipal bodies for which the offices receive a monetary pay from the local budget or the municipal budget [4].

However those properties characterize the specifics of municipal service, but do not reflect the basic components of the legal status of the municipal officer. In our opinion, the basic components of the legal status of the municipal officer are the rights, obligations, restraints and prohibitions, guaranties of rights exercise, responsibility.

G.M. Shamarova and L.V. Kulikova believe, that to achieve the main goal, i.e. the social and economic well-being of people in the territory of the municipality, more attention should be paid to the guaranties of rights exercise and responsibilities of municipal officers. L.V.Kulikova believes that certain guaranties will facilitate efficient performance by municipal officers of their duties. Provision of such guaranties is an indicator of successful professional development of a municipal officer and stimulates him or her to fully realize the professional, administrative and personal capabilities [5]. Promoting municipal officers, the local government body establishes the personnel including both managers and specialists for all structural subdivisions, stabilizes the personnel turnover and improves performance. In this case the career of a municipal officer is moving up through the ranks of the municipal service. But the problem is that guaranties do not necessarily lead to efficiency of a municipal officer [6]. The important factor here is the personalities of the local government officers [7].

Very often municipal officers, through their negligence, make many managerial mistakes, thus worsening the political, economic and social situation in the municipality. Within the last decade the cases of misconduct by officials have become more frequent, such as: non-performance of obligations, corruption, shadow profit [7]. So, additional guaranties may only bring harm to efficient performance of municipal officers. All these things indicate the erosion of the legal status of the municipal officer. In this case they lack competency in performance of their duties, intellectual and practical education, ability to make plans and forecasts, to respond to the changes in their environment and take correct managerial decisions. One of the indicators of competency of a municipal officer is being ready to help the people being the management object. But nowadays complaints of the people about bad attitude of municipal officers ore extremely common. Of course, it is very difficult to listen to and fulfill requests of the people on a daily basis, because sometimes one has to disregard his or her own interests, But municipal officers should remember that they represent the will of the people. Tp get rid of these problems, the following solutions may be offered:

First, downsizing the personnel of municipal officers or, if impossible, establishment of small management apparatus which would include specialists with specialized education possessing qualities and skills necessary for an administrator. This measure could facilitate coordination of subdivisions' work, as practice has many times proved that to manage a smaller number of people is much easier, as lower expenses bring better results.

Second, increasing the professionalism and competency level of municipal officers through special exams and appraisals which would enable the applicants for the municipal officer positions to show their best abilities.

Third, it's necessary to establish most intense communication between the representatives of the local government and the people for a faster solution of local issues to lower the time and resources expenditures [1].

In conclusion it should be noted that to improve the performance of municipal officers additional rights and obligations should be established and, in some cases, restraints of rights as well as some particular principles of incentives institutions. Otherwise getting rid of the reasons of incompetent approach to rights and obligations may adversly influence the performance of municipal officers exercising there powers in local government bodies.

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SPECIFICS OF PROCESSES OF POLITICAL SOCIALIZATION AND PARTICIPATION OF YOUTH IN POLITICAL PROCESS

Abstract

The article reveals the problem of the formation and implementation of the political potential of the new generation of the Russian youth. The authors focus on the specifics of the political position of the young people. There is the specific character of the political and social resources of the younger generation as a special cohort of society that has been analyzed. The authors stated that the youth as a socio-demographic group have no certain integrity. The internal social, economic and political differentiation determines their further participation in the social and political life of the country. The authors provide the differentiation of the values of the youth group which stipulate their level of incorporation in the political and social spheres of Russian society.

The article presents the results of a number of sociological studies devoted to the integration process of young people in the social and political practices. The level of their interest in political events serves as an indicator of the social and political self-determination of the Russian youth . On the one hand the young people have potential to influence the political sphere of the state, on the other hand, as a vulnerable social and age group, they need support of the government and public institutions. The authors provide evidence of the view that young people are characterized by the lability of consciousness, instability of political orientations and attitudes. These characteristics of the youth group might lead to disorganization and result in protest behavior.

The authors justified the prospects of the realization of the political potential of the young people. Political education is of paramount importance in the formation of political subjectivity of the youth in modern Russian circumstances. The authors focus on the objective and subjective factors influencing the processes of political socialization and involvement of the young people in the political process of the country.

Keywords

youth, political process, political capacity, political subjectivity, political participation, political socialization

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It’s a widely held belief that in any state the younger generation performs particular social functions: inherits the reached level of development of the society and the state; is the main object of education and upbringing, adaptation and socialization; acts as the leading subject of social movements and economic mobility; performs the function of social reproduction. Young citizens act as the main strategic resource of the nation, are chief conductors of scientific, technical, social and economic progress, progressive ideas and innovations of the global world as well. Their creative imagination, efficiency and energy are important for ensuring the continuous movement of the society forward.

A lot of scientists note facts of alienation of the majority of young people from the policy of the state, mistrust to the power, underestimated assessment of their own position and social status, fragmentariness of the political and electoral culture which blocks active participation of the youth in the political process of modern Russia. At the same time involvement in politics is an important indicator of how this sphere of life promotes interests of large social groups as well as various mass youth movements.

The modern youth are to provide social mobility of society, act as a source of socio-political and economic initiatives which provide full development of the society. Today the youth are on a stage of formation and development of new social and political roles.

Possibilities of political socialization of the youth are naturally connected with prospects of modernization of the current society. Significant contribution to the development of the Russian science in the specified range of problem was made by researches I.M. Ilyinsky, V.A. Lukov, P. A. Merkulov, O. M. Karpenko, etc.

It’s becoming increasingly obvious that a lack of interest of the political elite towards the young citizens is a potential factor of strengthening tensions in the society. Globalization gives striking examples underlining " basic change of the system of international coalitions against the increase of conflictogenity of the world community has become a manifestationsof post bipolarity. The numerical structure of the interstate unions, and the functions which they are supposed to perform in the field of safety are changing " [8, c.167].

If we consider the youth generally as a special cohort of society, it is essential to reveal their overall functions and characteristics:

– the youth, inheriting the sociocultural and political experience of the previous generations and providing continuity of the reached level of social development, act as the main strategic resource of society reproduction;

– the youth possess essential innovative potential realization of which depending on social and economic conditions and influence of political forces can have either a constructive or destructive orientation. The uncertainty of ideological and political views of the younger generation creates favorable conditions for them to be manipulated by various political forces and promotes implementation of their imperious interests [1, c.6-7];

– the younger generation plays a significant role in ensuring necessary level of defence capacity, safety and protection of the state;

The new academic level reached by young people nowadays which significantly differs from that of the previous generations and their ability to adapt quickly to the changing conditions are in high demand in the modern market economy.

At the same time, the youth as a social and demographic group don’t represent a certain integrity, and are characterized by internal social and political differentiation. The fact of belonging to a particular stratum in many respects determines the functional role of young people in the activities of society which defines their further participation in the political life of the country [2, c.93].

So, for example among young people coming from big and middle-sized cities democratic attitudes are better expressed (the difference is over 10% in relation to peasants). They are inclined to appreciate having opportunity to influence the situation in the country in order to display their public and civil energy. However, many scientists point out that the youth today in the majority are reluctant to invest their energy and strength in the political life of the Russian society - in politics, in elections, in the activities of the local community.

The younger generation is, as a rule, not capable to understand and analyse change of political process of their own accord. At different stages of development society imposes certain requirements on them in the form of norms, reference frame and values, and, as we know, political orientations and the reference frame of the younger generation are unstable and subject to manipulation from various political forces. Therefore, the problem of studying mechanisms of their involvement in the system of political connections and relations in order to find ways and means of overcoming their political apathy emerges full blown.

One of the features of the socio-political self-determination of the Russian youth is in a varying degree their interest in political events: about 40% of young respondents declare it; those who are not interested in politics amount to 59%. The fact that policy and political life is the background for a considerable part of the youth, is quite natural, considering that at this age the main attention is concentrated on studies and family as well as work. Politics and community involvement is a priority only for 4% of young respondents.

With the increase of social involvement(university , army, work, etc.) there comes a marked shift of their priorities towards public and political participation. Thus, in the junior age group of 17-20 years the general interest in politics is demonstrated in a varying degree by 41%, in the middle group (21-23 years) – 48%, in the senior (24-30 years) – 57%. And, in the senior group the share of those interested in politics surpasses the number of those who isn't interested in it (57% against 42%). Additionally, a considerably bigger interest in politics is displayed by the youth who are satisfied with their financial state (in comparison to those who estimate it negatively)[6, c.143].

It should be mentioned that the status of the youth in the circumstances of system transformation of Russian society has a contradictory character. Firstly, the youth form a social basis of public change and are more adaptive to new socio-political realities. Young people tend to show aspiration and individuality, and thanks to group factors of activity and their potential they have an opportunity to influence the political sphere of the state. Secondly, the younger generation as an object of the state youth policy, only starts logging in the public relations and therefore remains the most vulnerable community group requiring support of the state and public institutes.

It should be remembered that organizations of pseudo-patriotic and antisocial orientation can take advantage of them which often leads to their disorganization, destruction of mass culture, substitution of values and cultural codes, "hyping" russophobia in their environment, as well as wiping off historical memory. "March of millions" across Big Yakimanka to Bolotnaya Square, Sunday march of memory of B. Nemtsov, etc. are examples of that.

In our opinion, one of the factors of young citizens', namely students' involvement in the protest movement is their understanding of the low extent of actual participation in the political life of the country. On the contrary, the opposition promises the youth such opportunities providing examples of common people who became known thanks to active participation in revolutionary movements: ranging from the Argentinian Che Guevara to Navalny.

Taking into consideration social and psychological features of the youth, lability of their consciousness, instability of their political orientations it is necessary to educate them in terms of politics so that they could be aware of the importance of their position in society and their political force. As E.N. Malik rightly notes, "without allocation of the youth as an independent political subject development of a stable society based on the principles of ravnopraviya and unrestraint management is impossible" [3, c.10].

We will refer to the demoscopic data obtained by the All-Russian Center of Studying of Public Opinion (ARCSPO) whether our fellow citizens welcome repetition of the events similar to the Ukrainian "Euromaidan", and how probable they consider similar mass political movementprotest . Being asked "would you like repetition of the Ukrainian Maidan-2014 in Russia", our fellow citizens respond 'no' almost unanimously: 94% said that they didn't wish actualization of the similar scenario in the country (in February, 2014 this answer was also given by 94%). Young people take sides with them (94% from

18 to 24 years) and the elderly (93% are older than 60 years). Three quarters of the respondents (76%) are sure – in the Russian state protest movement similar to "Euromaidan" is largely impossible (Over the year this ratio hasn't changed much : 75% in February, 2014) . This point of view is shared to a greater extent by the respondents with high income (80%) trained in HIGHER EDUCATIONAL INSTITUTIONS (79%) rather than needy (71%) and poorly educated (65%). (VCIOM Press release No. 2791. Electronic resource).

Against this backdrop the highest priority of all the actors of political socialization of the youth is to deter them from being involved in the protest movement so that the desire of foreign political strategists will be put paid to.

Political education and political culture of the youth in many respects define their opportunity and capability to enjoy their civil rights and determine the orientation of their political activities. It is worth emphasizing that political enlightenment of modern Russian young people took place during the social and economic crisis and political instability. The contents and features of political socialization of the younger generation depend on such factors as:

- outcomes of political reforms of today and social stratification of the population in connection with the property ownership and levels of income;
- young people's employment, their position in the labor market as realm of youth policy of local governments and local communities;
- proactive attitude of the youth, their involvement in political process;
- weakening of influence on the youth of traditional agents of political socialization (family, education system and upbringing, groups of contemporaries, etc.);
- shortage of controllability of political socialization of the youth from local community and authorities.

Thus, political and public institutes have to create conditions for inclusion of the youth in the system of political life of society. The contents and orientation of this process in many respects will define further participation of the younger generation in transformations and improvement of public system.

Today it is vital to counteract the threat of "maidans" in Russia through creation of the all-Russian network of the organizations of a new format (youth, political, military and historical, sports, etc.) "loaded" with pronounced patriotic, "anti-Maidan" ideology [4, c.182].

Associations of this sort have to be aimed at carrying out extensive information and explanatory work with the youth concerning the specifics of technologies of revolutions and "color revolutions", their purposes, tasks, the historic background and scenario for Russia. Considering the specifics and creativity of the youth group, the main media platforms are blogs, groups in social networks, "publics", forums, etc.

In order to comprehend features of the development of Russian society and to take part in resolution of a set of political problems, citizens, especially the young ones , require sufficient political experience and knowledge. The extent of political and social performance of young people largely depends on their level of knowledge, political and legal culture. This tendency in many respects defines the capability of the society in general to life reorganization in line with conditions of radical reforms and social changes.

Institutes of education are to play a significant role in this area. modern higher education institution acts as an indisputable leader in involvement of young people in large projects, "which gives the chance to the most active part of students to get fulfilled and take a step further in their professional growth" [5, c.63].

In conclusion it is necessary to say that features of the circumstances and stages of society's development essentially define characteristics of lifestyle and a specific set of values of the younger generation. Today political actors as well as obshchestvenkny and commercial groups and associations seek to have an impact on the outlook, formation and realization of political potential of the youth , to win younger generation over rather than strengthen their own position.

In this connection political socialization of modern Russian young people has to be carried out in order to achieve their full integration into public and political structures which could neutralize protest moods among the most active social groups of the population, students in the first place. After all one of the features of the youth is their openness and ability to lead civil dialogue which, in our opinion, is the most effective and fast means of reaching compromise on the way of building democratic state.

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USE OF THE PRINCIPLES OF IFRS (IAS) 39 "FINANCIAL INSTRUMENTS: RECOGNITION AND ASSESSMENT" FOR BANK FINANCIAL ACCOUNTING

Abstract

Accounting of credit unions significantly differs from accounting of other managing subjects. In this regard, the importance of preparation of financial accounting by credit unions according to requirements of the International Financial Reporting Standards (IFRS) increases. The purpose of the paper is to use the principles of IFRS (IAS) 39, to consider features of financial assets and financial obligations regarding risks (hedging).

Keywords

International Financial Reporting Standards, financial asset, financial obligation, hedging

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One of the most actual problems of development of accounting in Russia is adaptation of the existing national account system to requirements of the International Financing Reporting Standards (IFRS). To improve quality of information provided in financial reports to user, credit unions should provide adequate disclosures on various operations, and comprehensive and reasonable information, which completely describes their financial situation.

Within IFRS (IAS) 32 "Financial instruments: submission of information" and IFRS (IAS) 39 "Financial instruments: recognition and assessment" we consider concepts of assets and obligations and their classification [4, 5].

The financial instrument is any contract, the result of which is financial asset of one credit union and financial obligation or the share tool of another union [4, 8].

Regardless of the used tools, term of operation and type of risk, the sense of any operation of hedging is reduced to simultaneous commission of two opposite operations.

Thus the interconnected operations are divided into:

– the hedged item – asset, obligation or operation, which result is accuracy of currency risk, commodity risk, risk of interest rate or capital risk;

– the hedging tool – operation organized for and directed on reduction or clearing of such risk [5, 8].

Example 1. The bank plans to buy large object of fixed assets for currency at the end of the year. However, there is a risk of increase foreign exchange rate.

For the purpose of risk minimization of exchange rate, the bank signs the currency forward contract with execution for estimated date of purchase of fixed assets that will give the chance of acquisition of currency on the recorded conditions. The hedging instrument can be futures, forwards, derivative tools and non-productive tools (under currency items). In this example, future transaction on purchase of object of fixed assets represents the hedged item, and the currency forward is the hedging tool.

Futures and options are used to decrease investments risks into market securities. Futures allow to record terms of transaction before its realization in the future. Each of the transaction parties can transfer the obligations under the agreement to any agent of the market. As any obligation, futures have to be guaranteed. As a rule, deposit is used as a guarantee [6, 7, 14].

The option represents the right (but not a duty) to carry out the transaction in the future on the stipulated conditions with possibility of concession of this right. Thus the right to carry out the transaction arises upon purchase of option, and duty – upon its sale. Options as any right, have to be paid by the party getting this right [6, 7, 14].

Example 2. The credit union has the debt obligation in $5,000,000, which should be paid in two years. It also concluded the agreement to sale $5,000,000 on the fixed price.

In this case the obligation expressed in foreign currency can be considered as hedging toolor cash flows, or fair value of the firm agreement on currency sale.

According to the item 78 of IFRS (IAS) 39 "Financial instruments: recognition and assessment" the hedged item (or operation subject to a certain risk) can be:

– the asset (obligation) recognized in balance;

– the unrecognized firm agreement, the expected transaction, concerning which there is a high probability of its commission;

– pure investment into foreign operation [5, 8]

Depending on a type of the hedged risk of IFRS (IAS) 39 "Financial instruments: recognition and assessment" there are three types of hedging:

– fair value;

– cash flows;

– pure investments into the foreign company [5, 8].

Example 3. Change of profitability of the capital of the credit union, which stocks are in the investor's portfolio, can be leveled by acquisition of options of "fetters" (the rights to sale stocks at determined price). This operation can be considered as operation of hedging of fair value of investments in stocks.

It is important to note that banks belong operations to the above types of hedging independently, according to the type of the hedged risk, to which this or that financial instrument is subjected, and to the own hedge strategy, which has to be stated in the internal documents concerning policy of hedging [1, 7, 11].

Let's return to conditions **of the example 2.** The credit union has the debt obligation in US dollars, which should be repaid in two years. The credit union also concluded the agreement on sale of US dollars on the fixed price in two years (in the volume equivalent to the obligation size). Thus the obligation expressed in foreign currency can be considered as hedging tool or cash flows, or fair value of the firm agreement on currency sale.

Sometimes it is difficult to define, which financial instrument is the hedged item and which one is the hedging tool. In the **example 2,** currency component of the agreement on currency sale can be appointed as hedging tool– for hedging the part of change of fair value of the debt obligation, which is connected with currency risk [3].

Therefore, definiteness at a choice of hedging type depends on strategy of the management of the credit union concerning insurance of risks. The chosen type of hedging directly impacts on reflection of results of hedging in financial statements [1, 2, 13].

The financial result from change of fair value of the hedged item and hedging tool is reflected in "The report on profit or loss and the other cumulative income" as the general result of two interconnected operations [11].

For operations defined as hedging of fair value, change of fair value of the hedged items and hedging tool in each reporting period are reflected in "The report on profit or loss and the other cumulative income". As the financial instruments participating in hedging render opposite effect on financial result of bank activity for the reporting period, minimization of fluctuation of result from use of financial instruments is reached [3].

When hedging future cash flows, changes of fair value of the derivative instrument of hedging are collected in the capital. Revaluation of fair value of the hedged item is not carried out in view of the item absence. The results of revaluation of hedging tool, which are saved up in the capital in the period of commission of the hedged transaction, and in case of leaving of investment, are subject to transfer in "The report on profit and loss and the other cumulative income" [9].

Initial accumulation of changes of fair value in the capital is provided for hedging investments into foreign bank: changes of fair value of hedging tool, the hedged investment are collected in the capital and are the subject to recognition in "The report on profit and loss and the other cumulative income" after leaving foreign investment (table 1).

TABLE 1. **HEDGING TOOLS**

Hedging type	The accounting of changes under the hedged item	The accounting of changes on the hedging tool
Hedging of fair value	"Report on profit or loss and other cumulative income"	"Report on profit or loss and other cumulative income"
Hedging of cash flows	-	The capital (after the hedged operation is reflected in "The report on profit or loss and the other cumulative income")
Hedging of pure investments into a foreign company	The capital (after the hedged operation is reflected in "The report on profit or loss and the other cumulative income)	The capital (after the hedged operation is reflected in "The report on profit or loss and the other cumulative income")

Differences between hedging accounting and financial tools accounting:

1) when hedging in each case the derivative hedging tool is registered and estimated at fair value, unlike financial instruments, not being participants of hedging operations and estimated in the reporting either on fair, or at the amortized cost;

2) the financial result from change of fair value of the hedged item and hedging tool is reflected in "The report on profit or loss and the other cumulative income";

3) if the special order of hedging is not applied, change of fair value of a separate financial tool can belong to "The report on profit or loss and the other cumulative income".

Example 4. The bank XXX has an obligation in foreign currency, which repayment period comes in 12 months. The bank wishes to hedge the obligation sum, which is subject to payment from fluctuations of exchange rate. For this purpose, it signs the forward contract for purchasing foreign currency in 12 months.

If the credit union ignores the hedging relations between the specified financial instruments, it considers the financial obligation in currency and the derivative by the general rules and independent image. Thus the financial obligation will be reflected at the amortized cost with reference of depreciation in "The report on profit or loss and the other cumulative income". The result of revaluation of fair value of the forward contract (derivative) is also subject to reference in "The report on profit or loss and the other cumulative income".

If the bank considers operation as hedging of cash flows of the sum, which is subject to repayment in the future and considers it effective, change of fair value of the forward contract in the current reporting period has to be reflected in the capital. When there comes the obligation repayment period, it will be overestimated taking into account change of a currency exchange course with reference of exchange difference in "The report on profit or loss and the other cumulative income" [2]. It is obvious that at non-use of a special order of hedging, the financial result for the current reporting period will be influenced by change of fair value of the forward contract. The financial result of that reporting period, in which there will be a repayment of the obligation, will be respectively distorted.

IFRS (IAS) 39 "Financial instruments: recognition and assessment" fixed the requirement that only those credit unions, which plan operations of hedging, can apply a special order and declare it in the domestic policy. Besides the announcement of strategy of hedging in internal acts, banks have to show efficiency of the performed operations of hedging of risks (the maximum smoothing of risks is reached). And only the effective part of these operations has to be considered according to a special order [5].

Efficiency of hedging is the degree, in which it was succeeded to compensate change of fair value or the cash flows connected with the hedged risk with hedging tool [8].

IFRS (IAS) 39 "Financial instruments: recognition and an assessment" established the criteria of high efficiency of hedging:

– change of the hedged item will be completely compensated for the account of change of fair value or cash flows of the hedging tool;

– actually reached results fluctuate from 80 to 125% [5, 8].

It is necessary to note that hedging operations are sometimes unsuccessful. Before making the decision on need of insurance of risk, it is necessary to define, whether this type of risk needs insurance and the stability of market to have opportunity to predict a tendency of its movement.

Hedging on the forward market allows the credit unions to increase efficiency of intra firm planning and to secure itself against negative influence of factors of environment. Use of tools of the forward market for insurance of risks allows to bring the bank to a certain level of definiteness in its activity and to level the risks connected with its functioning, to plan the current activity of the credit union competently and accurately. Thus considering both tactical and operational, and strategic objectives of bank. The tough rules of the accounting of hedging established in IFRS (IAS) 39 "Financial instruments: recognition and assessment" compel the management of bank to plan and control efficiency of the financial operations more carefully.

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TEACHING SPEAKING RUSSIAN TO INTERNATIONAL STUDENTS ILLUSTRATED BY THE TOPIC "ECOLOGY"

Abstract

The paper is devoted to the problem how to teach speaking Russian to international students. The authors show that the application of communicative approach by a teacher during Russian classes promotes the formation of communicative competence. The model of a lesson, where different types of communicative exercises are used, is presented in this paper.

Keywords

teaching speaking Russian, communicative situations, spoken language, speech activity

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The most active form of speech interaction is speaking. Training to speak provides the solution of educational-cognitive and communicative tasks. To create foreign students' speaking skills means to teach them expressing the thought, which is sensible and grammatically correct.

The concept of a communicative situation is of great importance for the process of training in speaking. Communicative situations arise in dialogues, conversations and oral performances of students. Communicative situations between students, a student and a teacher, a teacher and students are possible, when language and speech material are on the level of skills and abilities.

To stimulate students' speech activity it is possible to use the following receptions.

1. To raise problematic issues to stimulate students' intellectual activity.

2. To develop interest to the Russian language by the organization of training process and use of substantial material to cause in students' positive motivation.

3. To use individual and collective work in interaction that will both make each student active, and promote unity of collective.

The teacher, being the organizer of educational process, has to involve students in different types of speech activity, thereby helping foreign pupils to speak Russian.

A number of grants is used, which purpose is to develop speaking skills and abilities, expanse and increase knowledge about Russia and the world.

According to the Standard (requirements) of the First certified level, the tested has to be able to carry out speech communication within the subjects actual for this level of language proficiency. One of 10 subjects of the specified level is the topic "Ecology". Let's consider it as an example of training foreign students to oral speech (the subject is developed by O. A. Mullinova, T.A. Mullinova, O. S. Bochkova).

At the beginning of the topic, pretext tasks are offered students.

1. Explain value of the following words and phrases in Russian: boundless, boundless, infinite, mighty mountains, minerals, flora, fauna, environment, industrial and household waste, waste-free technologies, mankind, maximum permissible norm to counterbalance.

2. Connect words, the most faithful:

work	to die
the important	the small
the	to build
the insignificant	to appear
communication	the main
to perish	activity
to exist	the own
protection	to be
to create	to happen
vulnerability	protection
to arise	vulnerability
to occur	contact

3. Connect words, the farthest on sense:

the fast	to destroy
weakness	end
to create	to give
to construct	to come back
the harmful	the slow
to increase	opening
beginning	force
closing	to clear
to take	the safe
the dangerous	to appear
to leave	the useful
to disappear	to destroy
to pollute	to decrease

Further students have to read the text and answer the question *«Почему в настоящее время проблемам экологии уделяется большое внимание»*.

Tasks are directed on repetition of grammatical material and perfection of words at the sentence level. For example: *употребите слова, данные в скобках, в правильной грамматической форме. Составьте с некоторыми из словосочетаний предложения:*

1) спасать (наша Земля, живая планета, растительный и животный мир);

2) чувство (любовь к природе, глубокая ответственность, сильный стыд, бесконечная благодарность);

3) жить (планета Земля, крупные города, развивающиеся страны, Ближний Восток, Средняя Азия, Центральная Африка);

4) использовать (плодородная почва, чистая вода, полезные ископаемые, вредные химикаты);

5) являться (часть природы, что-то важное, большая неожиданность, причина катастрофы, ценный вклад в науку);

6) выступать против (загрязнение воды, уничтожение животных, жестокая война, распространение ядерного оружия).

Составьте пары глаголов совершенного и несовершенного вида, напишите с ними 5-6 предложений:

выступать – …	… – спасти
сохранять – ...	... – почувствовать
возникать – ...	… – уничтожить
становиться – ...	… – загрязнить

создавать – ... … – построить
болеть –... … – изменить.

Трансформируйте словосочетания по образцу, составьте предложения с несколькими словосочетаниями:

защитить природу – защита природы
1) изменить окружающую среду – …
2) создать национальные парки – …
3) уничтожить леса – …
4) загрязнить реки, землю и воздух – …
5) использовать безотходные технологии, вредные химикаты – …
6) разрушить города – …
7) спасти природу – …
8) восстановить природные богатства – …
9) закрыть заводы – …
10) сохранить жизнь – …

Восстановите предложения, используя слово который *в нужной форме:*

1. Человек вносит в природу большие изменения, … разрушают экологические связи.
2. Два миллиарда людей пьют воду, … опасна для здоровья.
3. На Севере погибают белые медведи, … становится слишком жарко.
4. Люди не должны загрязнять воздух, … они дышат.
5. Раньше каждый человек учился чувствовать нужды и боли земли, … он жил и работал.
6. К сожалению, Земля не может рассказать о боли, … люди причиняют ей.
7. Бытовые и промышленные отходы, количество … увеличивается каждый год, загрязняют нашу планету.
8. Долгое время человек жил в природе, … был близок физически и духовно.

Замените причастные обороты предложениями со словом который:

1. Многие люди, оставшиеся жить в деревне, испытывают влияние научно-технического прогресса.
2. Наука, изучающая связи между живой природой и окружающей средой, называется экологией.
3. Сегодня почти во всех странах существует движение «зелёных», выступающее против уничтожения лесов.
4. «Зелёные» борются за закрытие заводов, загрязняющих окружающую среду.
5. Каждый человек, живущий и работающий на земле своих отцов и дедов, учится понимать её, чувствовать её нужды и боли.
6. Наша самая важная задача – сохранить здоровье людей, живущих на планете.

Ответьте на вопросы:

1. Откуда вы получаете информацию об экологической ситуации на планете? К чему привело бездумное обращение с природой? Почему люди должны изменить свое отношение к природе?
2. Пострадала ли ваша страна от загрязнения окружающей среды? Существуют ли в вашей стране группы людей, заботящихся о сохранности нашей Земли? Как в вашей стране люди охраняют природу? Если бы вы были президентом, какие изменения вы бы внесли в политику страны, чтобы уделять больше внимания экологической обстановке на нашей планете?
3. Участвуете ли вы в борьбе за спасение нашей планеты или ждёте, когда её спасут другие? Вы верите в возможность выхода из экологического кризиса? Что именно вы можете сделать, чтобы сохранить жизнь на Земле?

The solution of problem situations allows the student to realize the received skills in practice, learn to produce oral speech. For this purpose, pupils perform tasks of the following character: *познакомьтесь с описанием ситуаций. Составьте диалоги:*

1. Участник движения «зеленых» беседует с владельцем компании, которая планирует построить многоэтажный дом на территории городского парка.
2. Модельер, создающий модели дорогой одежды из натурального меха, дает интервью журналисту из журнала «Экология».
3. Вы обсуждаете с друзьями: человек сильнее природы или природа сильнее человека.

Speech exercises are presented by the task «*прочитайте русские пословицы о природе. Объясните их значение»:* 1. Не беречь поросли, не видать и дерева. 2. Был бы лес, соловьи прилетят. 3. Не плюй в колодец, пригодится воды напиться.

Further students are offered to speak about ecological situation in their country, to read materials in the headings “Do you know that …", "It Is Interesting", to make the story according to pictures, to guess riddles.

As we see, studying Russian as a foreign language has to lead trainees to mastering the speaking skills realizing communicative essence of language – to serve as a mean of communication, expansion of an outlook and development of intellectual opportunities of foreigners.

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ISSUE ON THE PROBLEMS OF FICTION READERS’ CLASSIFICATION

Abstract

The paper describes the history of studying the reader of fiction as a subject in library science and gives common types of readers existing nowadays. It focuses on psychological reasons as the base for personal motivation to read fiction for pleasure. A classification and description of five types of readers is proposed according to their main motives.

Keywords

readers’ advisory, librarianship, reader of fiction, personal motivation, mental hunger, emotional hunger, hunger for information

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Introduction.

Reading is very important in people's lives: it develops your vocabulary, your mind and creativity, it communicates you new information and ideas. But the press warns us about declining reading frequency: according to the YouGov survey four million adults in the UK never read a book for pleasure [1], in the USA the Pew Research Center reported that 23% of Americans didn't read a book during the year of 2014 [2], the survey in Russia showed that 35% of population over 18 years old do not read at all [3]. Though the percentage of population reading for pleasure is still high. Classification according to the age, sex, occupation, etc. is not exhaustive. Other characteristics of classification could be important for different fields and purposes: book-printing, library science, advertisement, promotion etc.

In this article we describe the approaches to classify, typify and examine readers that already exist within the framework of library and reader science. We also survey popular contemporary ideas of readers ' classification on the Internet. Finally, we propose our idea and method of typifying readers.

The history of the subject.

The attempts to classify readers in one or another way first started with readers' advisory service in public libraries in 1920 [4]. The aim of this service is to advise to readers fiction (and non-fiction) literature using for this purpose direct and indirect methods. Direct (or active) method means that a librarian asks the reader about his preferences, previous books he liked, and so on, and on this basis he/she offers the reader several variants of books. Within indirect (or passive) readers' advisory bookdisplays, bookmarks and annotated book lists are created [5]. Any reader can benefit from this without librarians' help. The only basis for classification readers in this matter are age and sex. This service deriving from librarianship mainly focuses on the genre of the book dividing its main factors:

- pacing: it defines the speed of the plot development, the amount of dialogues and description, length of the sentences;
- frame: it concerns the background of the story, the need for special knowledge to understand the story;
- story line: it can emphasize people or events; it can focus on psychological or action aspects; it can be humorous or dramatic;
- characterization: it describes characters as fully developed or stereotypical, concentration on the main characters or the presence of important secondary ones. [5], [6].

Other factors are also to be taken into consideration:

- plot: it should be the shortest summary of the story;
- genre: it can be described as an easily recognized genre, subgenre or it blend;
- series: it identifies the book as a part of series (the first book or a sequel) or a standing alone story;
- author: it describes the popularity and rating of the author. (Moyer, Stover 2010)

Actually, this service invented specially for readers, tend to classify books and help a reader to find his ideal book through typifying literary works. This can lead to narrowing the interest of an individual to a specific type of books, probably leading to monotony and satiety with reading, not easy to escape from.

Russian tradition of reader's studying (special term "chitatelev'edenie") as a subdivision of library science begins in the 19th century and includes three periods:

- until 1917 is concerned with names of such scientists as N.A.Korf, A.S.Prugavin and with the best known works "Studies of Russian reading audience" (1895) (*Jetjudy o russkoj chitajushhej publike, 1985*) and "Psycology of a reader and a book, or bibliopsycology"

(1911) (*Psihologija chitatelja i knigi, ili bibliopsihologija,1911*) by N.A.Rubakin – a bibliographer, a library scientist, a sociologist and a publicist.

- 1917-end of 1930s: this period is characterized with studies of psychological aspects of reading and its influence on the personality.

- 1950s-1980s: this period focuses on studying readers' preferences in their correlation with the social group.

Modern period started in 1990s and has special traits: large scale, multiplicity of posed problems, and high level of methodological researches.

Two main approaches to classify readers are used: psychological and sociological. Within the sociological approach the main features of a reader are: age, sex, social position, education level etc. The main psychological criteria are: readers' motivation, orientation and culture. The mixed approach reflects factors of both types.

The terminological dictionary of library studies defines readers' typology as "scientific classification of readers based on their community of characteristics chosen to differentiate them; the classification is developed in two main directions:

- the first direction focuses on person's interests, reading activity, erudition etc.

- the second direction focuses on specifics of perception of different literature types and genres" [7:196].

There are several common typologies. Three groups in the classification of I.E.Riskin can be cited as the first example. The scientist bases on two main factors: the main value of a story for the reader and parts of the story analysed by one. These groups are:

1) Readers mainly interested by the plot and storyline of a work of literature. They seek emotions and feelings, can't judge and analyse the work of literature themselves, they tend to read for entertainment and are not fastidious in their choice.

2) Readers capable in general to analyse the work of literature. Their characteristic is the cognitive focus of their aesthetic perception.

3) Readers who can analyse a work of literature and understand its artistic value and significance [8].

Modern view on the problem

Nowadays serious works on the topic of readers' typology and classification are not produced, though statistic data about the amount of reading population is collected all the time.

We are mainly interested in fiction readers as reader for pleasure. There are several popular classifications that can be found on the Internet. Let us cite an example from a popular news website. The following types of readers are distinguished:

The Book Snob – reads book recommended by critics.

The Hopelessly Devoted – tends to choose books by one author.

The Audiobook Listener — prefers audiobooks to paper books.

The Conscientious Reader – reads nonfiction, meaningful and purposeful books.

The Critic – likes to discuss books after reading with a worthy homologue.

The Book Swagger – a reader who tries to get books for free.

The Easily Influenced Reader – always asks advice about books.

The All-the-Timer/Compulsive/Voracious/Anything Goes Reader – a person who reads all the time any book he has.

The Sharer - likes to share opinions after reading a book.

The Re-Reader – reads the same books several times.

The "It's Complicated" Reader – a person who does not want to be classified and fits to more than one type [9].

This classification offers a wide range of names for readers, though the base on which it is made cannot be revealed. In some cases it describes a reader's behaviour after reading or during the process, in other cases it the habit to do things in particular way as a consumer in general, or even the method of reading/listening books. Such classification cannot be regarded as a serious one for further studying of this subject.

In Russian online sources on the Internet, including different forums for book-lovers and sites of book-clubs, the common classification comprises six kinds of reader:

The “ignoramus” – reads everything that is popular and does not have his own taste.

The “man of action” – focuses on the intrigue, plot and its intricacy.

The “sentimental damsel” – focuses on the description of characters’ emotions and feelings.

The “rationalist” – focuses on the pragmatic aspect of reading and useful information in the book.

The “grammarian” – focuses on the use of language, style, composition of the book.

The “ideal reader” – focuses on all the mentioned parts of the book and can judge it sensibly [10].

Although this classification is very close to a classification based on readers’ motivation it does not fully explain what is in the base of each type of reader. Our aim is to describe types of reader who reads fiction books, regarded mainly as a part of leisure or a hobby, not for working or educational purposes. Before we proceed to the classification which we propose we want to focus attention on the inner motives, impulses and reasons for reading. These are psychological reasons for reading, which are mainly based on satisfaction of three types of hunger: mental hunger, emotional hunger and hunger for information.

Mental hunger is a person’s desire to load his mind with any not structured information as a pastime. To satisfy this type of hunger a person tend to choose books which contain a lot of descriptions of life, daily routines, construction of machines and devices etc. Satisfaction of *emotional hunger* relies on the idea that an individual can experience the same emotions through real events as through imaginary ones, because the secretion of emotional hormones is controlled by the brain cortex. Three main types of emotional hunger exist according to the hormones involved: adrenalin, oxytocin and endorphin. Adrenalin release is provoked by horror books and thrillers, oxytocin release is stimulated by romantic and erotic literature, and endorphins are connected with happiness and are produced through the attachment to the character in the culmination point of the book. Esthetical satisfaction can be also added to some kind of satisfaction of emotional hunger, though the mechanism of such kind of influence is more complicated. *Hunger for information* can be satisfied not only by non-fiction literature, which is considered to be difficult and boring by many readers. The main types of information found in fiction literature are: knowledge about the world, expansion of the world view and ideology, information about different cultures, their habits and history, etc. [11].

Our view of the problem

Taking in account all the information and having integrated all the approaches we propose our own classification of readers of fiction literature based on their inner motives and interests. There are five types of readers:

1) Socially-oriented type of reader. This kind of reader considers carefully some weighty judgement and is hold by the majority opinion. He/she will tend to choose books, about which he has read in popular magazines, or which is recommended by a person who has influence and authority on him (a celebrity, an actor, a singer, etc.).

2) Plot-oriented type of reader. This kind of reader tends to satisfy his mental hunger and chooses books for entertaining reading. He is mainly interested in the storyline and the denouement. Such reader would not read the book if he knows the end of the story.

3) Personality-oriented type of reader. This kind of reader identifies himself with the characters, he “lives” all the peripeteia of the storyline; he compares characters to real people. He pays great attention to behaviour of characters and may form a negative opinion of the book if the main character is an unpleasant person.

4) Reflection-oriented type of reader. This kind of reader has an intention to get some information on the topic, except the storyline. The facts about history and culture of a country, special aspects and particular qualities of a profession, ideological views that may be found in the book will be interpreted by such reader and discussed with other people.

5) Aesthetically-oriented type of reader. This kind of reader esteems the language, the personal style of the author, stylistic devices and turns of speech. He enjoys reading regardless of the storyline and conduct of the characters.

In this classification all kinds of readers' motivation is represented, when this motivation is based on personal desire and not on the working or studying necessity.

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TRAINING AS THE MOST EFFECTIVE WAY OF TRAINING SPECIALISTS ON SOCIAL WORK WITH A FAMILY

Abstract

The relevance of the studied problem is caused by the need of change of forms and methods of teaching at the Ukrainian higher educational institutions. The purpose of the paper is to pay attention of the experts involved in drawing up training programs to efficiency of a training form for the purpose of its obligatory introduction in the university course. The materials of the paper can be used by educational departments of higher education institutions while preparing training programs according to requirements of Bologna Process.

Keywords

skills, training space, competence, difficult vital circumstances, innovative activity, social maintenance

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Integration of our country into the European community is one of priorities of modern Ukraine. It is one of its main strategic directions aimed at the further development of the national education system, its adaptation to conditions of socially oriented economy, transformation and integration into the European educational space.

In 2005 when our country joined Bologna Process, the higher education of Ukraine substantially joins implementation of its provisions at all levels. Bologna Process is the international system of standards, which purpose is creation of the European space of the higher education. The basic principles, which cause development of the higher school of Ukraine within Bologna Process, are:

- creation of innovative space on the basis of educational and scientific support, adaptation of system of the higher education of Ukraine to norms, standards and basic principles of the European standard of the higher education;

- providing a social context of the higher education, which will give opportunity to graduates of higher educational institutions to form the professional career on the basis of social justice, responsibility and universal values.

Realization of these principles in the system of the higher education of Ukraine will promote achievement of a main goal – training of the highly qualified specialists capable to compete in the national, European and world market of work. Adaptation of the student to the professional environment in the conditions of fierce competition in this environment of work has to assume innovative approaches to training.

Today training as a way of adaptation to professional activity, reprogramming of behavior and activity of the person gained wide recognition and application in different spheres of the public environment. Training technologies are alternative of the traditional model of education organized by the principle "retell the prepared material - check its assimilation by students" (Rumyantseva, 2003). Their essence consists in actualization of student's creative potential in the course of teacher-students' interaction, but not in giving them a certain volume of knowledge. Therefore, the only way of overcoming of disagreements between modern system of academic education and realities of modern life can be introduction of training technologies of higher educational institutions in educational process.

Yulia Pryakhina, the coach of School of Effective Business (Yekaterinburg), considers "Training form of education is one of the most popular nowadays. It attracts by promises to supply the skills necessary for work in business in short terms, whether it be sales or human resource management. (Pryakhina, 2014).

Many international business structures, including working in Ukraine, prefer training form in training experts, as they consider it the most effective form of lessons, so far as concerns acquisition of practical skills in a short time. In the MTS-Ukraine company specialists of personnel department prepare call center operators within one month using intensive training course and master classes, and further the mentor (generally by means of councils and recommendations) grinds the acquired skills. Coca-Cola, McDonald's, Philipp Morris, the top-leaders in the field of IT technologies, etc. use trainings.

The large companies, especially in the sphere of sales, do not feel sorry for funds for carrying out trainings and invite highly paid experts, preferring the so-called work "in the field", that is directly at a workplace. Such form of occupations gives the chance to discuss various situations, nuances, which are most often found on places. Continuous monitoring of training process and its influence on practical activities is one of fundamental obligations of personnel service. Thus accurate interaction training practices with competences of separately taken employee in the course of work is built.

If to speak about system assessment of training efficiency, it is possible to provide the most known model by D. Kirkpatrick, which consists of 5 levels:

REACTION - assessment of training by participants: did they like training; how was it important, saturated? Survey is conducted at the end of every day and in the conclusion of training. The training manager also interrogates employees in an "informal" situation for identification of "double" reaction, when in forms of assessment participants write positive responses, and in "lobby" they spent means and time complain on in vain.

ASSIMILATION - the training manager and the training company establish, what knowledge, skills, techniques and methods are acquired by participants of training. For this purpose, they fill in certain tests, perform control tasks, and answer questions with the subsequent assessment of answers, i.e. pass mini-examination in the game form. The received results are more formalized and are also used for the further analysis.

BEHAVIOUR - change of behavior of the participant in a working situation, application of the received skills in operating conditions are defined. At this level the methods considered earlier are used.

RESULT - measurable results (improvement of quality of service, reduction of irrational expenses, etc.) come to light. The data obtained at the assimilation level are used.

RETURN OF INVESTMENTS - return from investments is estimated. It is the most problem stage, as counting return on mathematical formula, a digital indicator of measurement of results with a reliable accuracy cannot always be defined. (Andrey Kryuchkov, Yulia Kolomak, 2003).

As it appeared, it is useful to apply trainings at training of specialists on social work, including university education and system of retraining of social workers on the basis of the Centers of social services to a family, children and youth. The training course "Training specialists for work with the families, which appeared in difficult vital circumstances" was entered into educational process in Dnepropetrovsk National University after Oles' Gonchar in 2015. The course for masters contains of 50 hours, 9 from which are lectures, 36 – practical training. The same course for specialists contains 38 hours, 9 from which are lectures and 18 – practical training. Masters course lasts 6 month longer therefore figures look quite logically.

Training is the method of active education aimed at the development of knowledge, skills and social installations. Training is a form of interactive training, which purpose is development of competence of interpersonal and professional behavior of communication.

Training can be considered from the point of view of different paradigms:

- training as a peculiar form, at which the necessary patterns of behavior are formedb y means of a positive reinforcement, and the undesirable ones "are erased" by means of the negative —;
- training as work out, the result of which is formation and working off of skills;
- training as a form of active education, which purpose is to transfer knowledge, development of some skills;
- training as method of creation conditions for self-disclosure of participants and independent search of ways of the solution of own psychological problems by them (Wikipedia, 2013).

It is possible to search the earliest and the most competent sources, but at all desire we wouldn't find any mention of lectures in training activity. More likely, these two forms are diametrical contrasts, but for some reason they were united in a training course. Training, as it is known, has to represent active process not only for the trainer, but, first of all, for its participants. When programs of training is formed, it is always necessary the focus attention on activity of participants, but not on the trainer. Kirkpatrick's model shows that training has to cause emotion, that's why it is effective. It is promoted by such elements as free form, communication of both parties informal (on first-name terms), tea coffee, remarks, gesticulation, warm-ups, game moments and many other things.

Any supply of material during lecture and training looks differently. If the lecturer is limited by examples from life (in the best case), the trainer builds model, predicts a situation, involves the interlocutors in discussion. In a word, he forces to take part in occupation as active communicator, respecting not only its position, but also opinion of all audience. Use of scheme, illustration is obligatory even at visualization, apparently, of the most banal processes and the phenomena, such, for example, as classification of needs of the person (Fig. 1). Therefore, invariable companions of the trainer are flipchart, projector, laptop. Sometimes technical means of training on similar occupations are even film projectors and speaker systems, and such things as a set of color paper and markers never cause bewilderment of audience.

One of the main features of training is team work. Such reception allows to cause a keen interest and the atmosphere of competitiveness that allows to remember better details to a subject, to pay attention to variability of a situation, to look for non-standard ways to the solution of an objective. It is important, as all work in a family often has group character, for example, social inspection. Thus at participants of teams has a certain feeling of unification positively affecting achievement of lesson's goals. Pleasure derived from competently organized and provided training is comparable with the interesting movie.

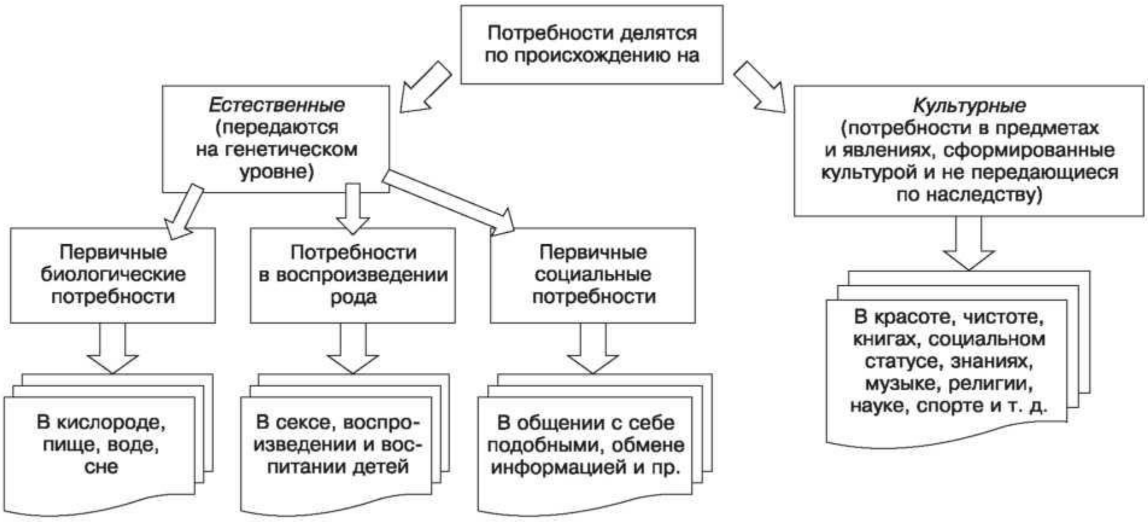

FIGURE 1. **CLASSIFICATION OF PERSON'S NEEDS**

Lecture is a hard work of the teacher, scientist. It is the art of transfer of knowledge not by means of emotions, by by influence of authority of the teacher, interest in a subject - through a prism of the forthcoming examination, when it is necessary to use materials of the lecture. For example, its abstract, or theses. There are no any informal relations, games and tea drinking. There is information volume, simple technique of its transfer and directly control of knowledge in the form of tests, offset or examination. Everything keeps within the scheme "heard-wrote down-comprehended-reproduced". As a rule, the lecture course intertwines with practical works, when the student allegedly receives practical skills for future work.

Unfortunately, the existing practice in the Ukrainian higher education institutions at training specialists on social work is reduced to classroom occupations, even when carrying out practical works that, according to the author, complicates process of mastering necessary competences, breaks their communication with a theoretical course, and is an outdated technique. Possibly, authors of similar training programs did calculation on that circumstance that students after classroom occupations would gain skills and accumulate experience in the course of work practice, which they pass on older courses.

Perhaps, the similar purpose would also justify means, if not realities of modern Ukraine. All malignancy of old techniques is shown that the organizations and institutions, where students go for work practice, are not interested in transfer in any way of skills, which the specialist in social work faces every day. Moreover, the student probationer becomes even a burden for the enterprise: he needs the direct curator, who to the detriment of the fundamental obligations would learn students. Let's notice – on free basis!

Formally the contract between higher educational institution and establishment is formed, and obligations of the parties are stated, but, in fact, "the accepting organization" is not obliged. And only with rare exception, in case, the head understands all importance of a problem (the state one!), he will fulfill all contractual obligations. It is a gesture of good will, personal initiative, and, maybe, also feeling of compassion. As a result, every year universities let out experts, who imagine the future work very vaguely.

It is possible to give examples of the necessity of "field" work. If requirements of a family and the child or function of a family can be studied according to textbooks, such subtleties as the first visit to a family, adjustment of contact with the client, scheduling of social maintenance, and especially typical mistakes of the social worker, it is necessary to consider only directly in the production environment – at meetings of conciliation commissions, during production meetings, etc.

Supporters of old methods of training can object: training also does not provide direct contacts with clients and consumers of services. It is so, but it is carried out usually by the expert teacher, who knows the taught subject "from within" and he is constantly watching innovations, but not the associate professor or even professor crossing a threshold of social establishment ten years ago.

Some years in a row programs for preparation and retraining of specialists in social work on the basis of the Centers of social services for a family, children and youth are financed on state and local levels in Ukraine. They are called differently, some have ironic names - the accelerated horse and machine-gun courses. During them trainers among teachers of universities are usually prepared within a month at first, and then social workers - within a week. At best listeners are the former teachers, but generally former staff of banks, electricians, former representatives of authorities (generally the Village Councils), etc.

The training course is calculated on six modules:

- features of social work;
- general characteristic of families, which appeared in difficult vital circumstances;
- innovative technologies with a family, which appeared in difficult vital circumstances;
- assessment of requirements as key innovative technology of social work;
- conducting social maintenance of families, which appeared in difficult vital circumstances as the main function of the specialist in social work;
- group forms of work as the preventive measures and ways directed on overcoming of problems.

Within 40 hours, trainers report necessary competences and skills to listeners, model various situations and answer numerous questions, proceeding from personal long-term experience, and give advice how to behave with the client in separate situations. It is impossible to tell that all audience equally understands all subtleties of a course, especially concerning legal aspect in sense of constantly changing legislation, but in general social workers acquire all information, which becomes demanded every day subsequently. It is possible to claim that no lectures and seminar occupations can give similar effect.

Today there is a large number of various training programs and grants on development of communicative skills. It is scientific and popular literature, available to any interested person. However, the recommendations obtained by the client during joint (with the expert) work, the knowledge obtained from books and lectures on the interesting subject are possible to master fully only in practice. Before the person gains a certain skill, he has to make it correctly several times. And, uniqueness of training approach as techniques is that the mistakes made by listeners in the course of training do not involve, as a rule, serious consequences as it happens with the unprepared personnel. Here it is possible to analyze situation very accurately and quickly, to understand what exactly prevents to achieve success in this or that activity. The main advantage of psychological training is to fulfill those receptions in practice, which would be desirable to master, to be able to use them correctly and quickly (Sidorenko, 2004).

The example of what changes occurred in a professional orientation of employees after carrying out psychological training is tracked on Fig. 2.

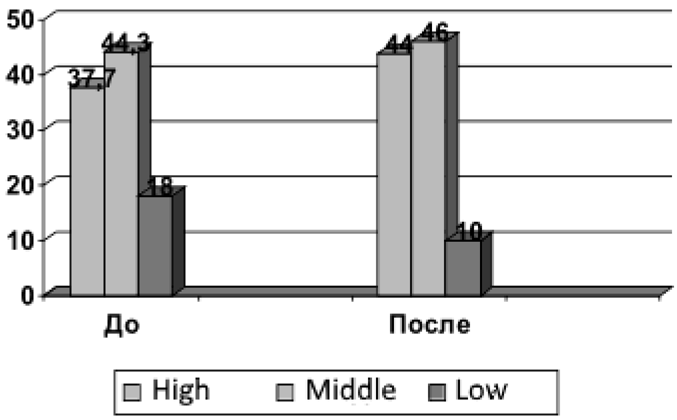

FIGURE 2

Now the Ukrainian educational system endures reforming. This process affected the higher school, which strives for the European standards outlined by the Bologna community. Due to the declared changes higher educational institutions will be able to resolve many internal issues independently, without coordination with the profile ministry and with local authorities.

According to experts, editing the law of Ukraine "About the higher education" will significantly reduce administrative pressure on higher educational institutions and will give them full freedom for development. These are the basic principles, on which article 32 of the document is based. Let's note that in part 2 of this article, 24 paragraphs tell about the rights of the higher school. There is independence in the organization of educational process, and full freedom in a choice, according to what program to train bachelors and masters, and an autonomy in creation of the structural divisions. Moreover, higher educational institutions will have current and deposit accounts in banks (Arguments and the facts, 2014).

At the same time, separately taken university cannot remain away from social processes in the country, after all scientific activity always has to have applied value, especially, if it is related to such sphere as social work.

"For success work and satisfaction of the employer and the worker, young people, getting to work, have to have full information on all, including the latest developments in the area and have rather profound knowledge of the corresponding fundamental sciences, being able to apply all this to business. Such statement of a question is traditional for the academic public" - the researcher Yu. V. Skachkov considers. (Skachkov, 1995).

Training of social workers for future professional activity has to become the general care of all public institutes, and here it is important to concentrate special attention to high-quality training of specialists for work with families. The author believes that scientists need to make training programs only together with representatives of those structures, which in the future today's students will join. First of all, with the Centers of social services for a family, children and youth. Only together it is possible to achieve good results, main of which is high quality of the techniques aimed at the development of the practical skills allowing to overcome difficult vital circumstances. Respectively, the central place in them has to be allocated for training work.

This wish cannot mean training use as the only correct form of acquisition of professional competences. Educational process needs to be considered as a combination, a peculiar symbiosis of all forms and innovations known to domestic, European and world science. It is not necessary to be afraid of experiments, non-standard, and sometimes creative solutions of the existing problems. It is important to remember negative consequences of the rash and hasty decisions capable to do notable harm to a family, the main cell of society which has already have not the best times today.

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STRUCTURAL-SEMANTIC TRANSFORMATIONS OF PHRASEOLOGICAL UNITS IN V. V. KRESTOVSKY'S NOVEL "THE ST. PETERSBURG SLUMS"

Abstract

The paper deals with structural-semantic transformations of phraseological units in the art text (on material of the novel of V. V. Krestovsky "The St. Petersburg slums"). The purpose of the paper is to research ways of transformation of steady combinations and features of functioning of idioms in the novel. The author concludes that the main ways of transformation of phraseological units in V. V. Krestovsky's work are substitution, a contamination and ellipsis. The materials of the paper can be useful for identification of ways of occasional change of phraseological units and analysis of writer’s idiostyle.

Keywords

phraseological unit, transformation, substitution, contamination, ellipsis.

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Set phrases often appear in sight of researchers as they promote creation of a bright and unique image. Use of phraseological units is explained by many factors: social, cultural, national. Customs, ceremonies, history and psychology of the people find reflection in phraseological units. Set phrases are a subject of close attention of many researchers: T. N. Fedulenkova (Fedulenkova, 2010), A. V. Sviridova (Sviridova, 2013), A. P. Sedykh, I. V. Sopova (Sviridova, Sopov 2010).

The art text is the space, where new phraseological units, unknown and low-usable expressions appear. There the semantic and structural-grammatical nature is enriched. According to N. M. Shansky, "in hands of literary artists phraseological units become one of the most effective means of an embodiment of an artistic image" (Shansky, 1996). Observations of phraseology in the literary work rich material for identification of art functions of phraseological units, allow to solve a number of questions, connected with features phraseological units functioning in the speech.

The text of V. V. Krestovsky's novel "The St. Petersburg slums" is characterized by active use of phraseological units. Determining the phraseological unit, differencing independent phraseological units and their options we adhere to the A. I. Fedorov's point of view. He considered that "replacement of one component being a part of the phraseological unit with another one, though synonymous, changes nature of figurative representation (internal form), which motivates the subject contents. From such replacement can change both stylistic coloring of the phraseological unit, and its estimation. Therefore, replacement of a component with the synonymous word creates the other phraseological unit, which is synonymous to the first one" (Fedorov, 1973).

From the point of view of the changes, which eventually happened in structure, semantics, stylistics of the phraseological units revealed in the V. V. Krestovsky's novel "The St. Petersburg slums", we allocated some groups of phraseological units. They are the phraseological units, which did not undergo changes; the phraseological units, which underwent structural-semantic transformations; the phraseological units, which underwent transformations in stylistic coloring. We dwell upon the group of the phraseological units, which underwent structural-semantic transformations.

One of the most widespread ways of transformation used by V. V. Krestovsky is expansion of component structure of the phraseological unit. For example: «*Такой оборот дела поразил его как громовая стрела среди чистого солнечного неба*» (Krestovsky, 1990). The occasional turn in comparison with initial phraseological unit *как гром среди ясного неба* – "unexpectedly, suddenly" (Mokiyenko, 2007) obviously wins in expressivity, depicting a condition of the hero more brightly: *мошенник Фомушка узнал, что его афера не удалась и за ним пришли, чтобы арестовать*.

Adjectives as definition often act as intensifiers in this text: «*… он отрывал у себя самый больной и самый заветный кусок своего сердца*» (Krestovsky, 1990) – V. V. Krestovsky speaks about a grief of the Pyotr Povetin's character, who farewell the foster daughter Masha. The writer expands component structure of the phraseological unit *оторвать кусок от сердца* – to leave something (someone) nearest and dearest – by adding adjectives of difficult superlative degree, thereby increasing expressiveness of a turn. Describing the Vyazma monastery, the author notes: «*…все это приноравливалось для жизни на самую широкую барскую ногу*» (Krestovsky, 1990). Introduction of two components of the phraseological unit at once *на широкую [большую] ногу* – "to live richly, widely, without reckoning with expenses" (Mokiyenko, 2007) – and use of a superlative degree of an adjective promotes development of figurative structure of the phraseological unit: is an occasional semantic shade "to live very richly".

The most widespread reception of occasional change of phraseological unit in work is replacement of its component, or substitution. The result of such transformation is updating the value of the phraseological unit, easing or intensification of its value. By replacement of a component of phraseological unit strengthening of extent of manifestation of a sign or quality, intensity of the action designated by the phraseological unit can be reached. In the novel Aleksandra Pakhomovna speaks to Ivan Ivanovich: «*Платеж ведь не твоего кармана дело, так и рассуждать тебе нечего*» (Krestovsky, 1990). The phraseological unit *не твоего ума дело* – "about something that, in someone's opinion, is excessive to someone, is inaccessible to someone's understanding or does not concern someone" (Mokiyenko, 2007) – underwent changes: the component “mind” was replaced with the word "pocket". Using substitution, the author wanted to focus attention, first, on the monetary party of a question, and secondly, to emphasize callousness, avidity of the heroine.

V. V. Krestovsky uses substitution to create comic effect in the following context: «*Струсил сердечный в эту критическую минуту, струсил от шиворота до пяток*» (Krestovsky, 1990). It is about "liberal" Belkin, who stored one of the forbidden issues of the “Kolokol” magazine during the described era, when he was inspected with the search. Belkin was the liberal only in words, in practice he was the simple inhabitant. V. V. Krestovsky sneers, replacing a component of the phraseological unit *с головы до пят* – "everything, with all its features, entirely, all the being (about the person)" (Mokiyenko, 2007) – with the word “*collar*”.

Replacement of a component with the antonym, connected with considerable semantic changes of the phraseological unit, is interesting: «*Расслабленный гамен [князь Шадурский] вошел не то что мокрой курицей, а скорее мокрым петухом, потому что в нем не успела еще остыть некоторая доля гнева против своей супруги*» (Krestovsky, 1990). Making a start from the standard phraseological unit *мокрая курица* – "about the weak-willed, lacking initiative, spineless person" (Mokiyenko, 2007), the author forms an occasional phraseological antonym, which value is clear in this context: the wife offends the prince, insignificant and pathetic person, and he still has the remains of self-respect. Replacing the component “chicken” with the antonym "rooster", the author derides the hero.

Especially bright esthetic impression is made by replacement of a component of the phraseological unit with the stylistic synonym. Sashenka, persuading Masha Povetina to agree to become the kept woman, tells her «*…нам, голякам, и думать об эфтаких роскошах не к рылу*» (Krestovsky, 1990). Semantics of standard phraseological unit *не к лицу* – "it is indecent for someone, it does not befit someone" (Mokiyenko, 2007) – undergoes changes owing to replacement of stylistically neutral component *face with* the rough and colloquial *dug*. Expressional heat of expression, its negative estimation amplifies.

Reduction of component structure is ellipsis. It is much less widespread method: contextual reduction of one or two components is possible. In some cases, there is only one component from the phraseological unit, which serves as the alarm fragment allowing to restore value and structure of initial phraseological unit. Thus, the context role is especially great – it assumes functions of missing components, maintains phraseological value. V. V. Krestovsky speaks about the count Kallash: «*несколько светских барынь … ждали, кому из них этот Парис отдаст заветное яблоко, и все вообще восхищались его красотой, умом*» (Krestovsky, 1990). In this context *яблоко раздора (Eris)* – "an occasion, reason of quarrel, dispute, serious disagreements. It is easy to learn the phraseological unit. Expression is based on the Greek myth. The goddess of chaos Eris drove the golden apple with an inscription "To the Fairest One” between guests on a wedding feast. Among guests were goddesses Hera, Athena and Aphrodite, who began to argue about the one, who is the fairest one. Paris, having awarded the apple to Aphrodite, resolved their dispute. In gratitude Aphrodite helped Paris to kidnap Elena, the wife of the Spartan tsar Menelaus, after that the Trojan war began" (Mokiyenko, 2007).

One of the least widespread methods of transformation of phraseological units is contamination – the connection of two phraseological units, which leads to formation of new, occasional phraseological unit. Thus, the semantic capacity of a turn, its cohesion with a context considerably increase. There are various ways of contamination. For example, connection of the phraseological units having the general component: «*У него оставался… кругленький капиталец для того, чтобы … жить барином в свое* *удовольствие»* (Krestovsky, 1990). Connection of phraseological units *жить в свое удовольствие* – "to live for self, meeting all the desires" – and *жить барином* – "to live in clover, without cares" (Mokiyenko, 2007) – serves for creation the new occasional turn with brighter internal form. Conserving all components of initial phraseological units, the context keeps the values of both.

Structural-semantic transformations are peculiar to considerable part of the phraseological units recorded in V. V. Krestovsky's novel "The St. Petersburg slums". The most frequency used methods of transformation of phraseological units are substitution, expansion of component structure. Ellipsis and contamination are less frequent.

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REFLECTION OF A DEFERRED TAX LIABILITY IN THE CREDIT UNION REPORTING ACCORDING TO IFRS (IAS) 12 "INCOME TAXES"

Abstract

Distinctions in rules of accounting and tax accounting in the international standards lead to various tax consequences, which can affect the subsequent periods. In this regard, the importance of preparation of financial statements by the credit unions for requirements of the International Financial Reporting Standards (IFRS) increases. The purpose of the item is to show the principles of reflection and disclosure of information on emergence of a deferred tax liability in the bank reporting basing on the requirement of IFRS (IAS) 12 "Income taxes".

Keywords

International Financial Reporting Standards, temporary difference, income, expenses, deferred tax liabilities

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In the majority of the countries, the taxable profit differs from registration one. Therefore the sum of the accrued tax does not correspond to profit for the period calculated for accounting. The difference arises because of various systems of the account: financial (according to rules of IFRS) and tax (according to standards of the tax law). Disclosure of such information is carried out according to IFRS (IAS) 12 "Income taxes". Accounting or tax accounting admits this or that income in the different periods, because the different order of recognition of objects can be established. Usually over time these differences are leveled therefore them are called temporary [2, 5].

The temporary difference is a difference between the balance cost of asset or obligation and its tax base. It can be presented by the positive (debit) sum (when the rest of asset or obligation in the balance sheet exceeds the rest in tax one) that leads to emergence of a taxable temporary difference, or the negative (credit) sum (when the rest of asset or obligation in the balance sheet is lower than the rest in tax one) that leads to emergence of a deductible temporary difference [7, 10].

Definition of a temporary difference does not extend on items, which are not assessed with taxes or are not subject to recognition for the taxation. In that case tax base admits to equal balance cost.

Temporary differences lead to emergence of the deferred taxes. Taxable temporary differences usually lead to emergence of deferred tax liabilities, deductible differences – to emergence of deferred tax assets [7, 10].

The taxable temporary difference increased by a rate of income tax forms the sum of a deferred tax liability.

The deductible temporary difference increased by a rate of income tax forms a deferred tax asset [7, 10].

International Financial Reporting Standards demand the union to consider tax consequences from implementation of operations, transactions or other events in the same way as it considers these operations and events. In other words, if the company reflected profit on implementation of this or that operation in the reporting under IFRS, at the same time it has to reflect the tax on this profit, which is due to payment, as an obligation [2, 9].

According to IFRS one of disclosure elements, which is reflected in notes to financial statements, is information about the main components of expense (compensation) on income tax [6, 11].

Expense (compensation) components of income tax are the following:

– expenses (income) on the current tax;

– any corrections of the current tax of the previous periods recognized in this period;

– the sum of expense (income) on the deferred tax connected with education and restoration of temporary differences;

– the sum of the deferred expense on tax (compensation of the tax) connected with changes in tax rates or introduction of new taxes;

– the sum of the deferred compensation of the tax connected with recognition of tax loss, tax credit;

– the sum of the benefit arising from earlier not recognized earlier tax loss, the tax credit or temporary difference of the previous period, which are utilized for reduction of the current expense on tax;

– the sum of the benefit arising from not recognized earlier tax loss, tax credit or temporary difference of the previous period, which are utilized for reduction of expense on the deferred tax [6, 11].

The concept of the current tax is defined by the international standards as the sum of income taxes to payment (compensation) concerning taxable profit (the loss considered at the taxation) during the period [4]. Thus, the current tax corresponds to the income tax calculated by the taxpayer for the reporting period and reflected in the tax declaration for the corresponding year.

Let's review some examples, characteristic for the credit unions showing temporary differences.

1.Reserves under depreciation of loan debt.

In tax accounting, reserves under depreciation of loan debt belong to reduction of taxable base in the sum of the reserves created according to rules of the Bank of Russia. The reserves under depreciation of loan debt reflected in the IFRS reporting can significantly differ from the reserves created according to the Russian Accounting Standards (RAS) [5, 12].

2.Reserves under other types of assets (losses under depreciation), for example under bills.

Depending on nature of classification of bills their depreciation can be reflected in the IFRS reporting by creation of reserves under depreciation. In tax accounting, reserves under bill debt are not accepted for the taxation. Such losses from depreciation will be recognized in reduction of taxable base only upon their realization or write-off from balance as hopeless debt [4, 5, 6].

3. The added interest income and expenses.

Charge of percent in tax accounting is carried out on contractual (declared by the issuer) rate, and in the IFRS reporting– at the effective rate proceeding from the principle of uniformity taking into account all payments [4, 5, 6].

For example, the single considerable sum of the commission for issuance of credit is provided on loan debt. In tax accounting, it will be carried on the income upon issuance of credit (the moment of recognition of the income is attached to the fact of rendering service). In the IFRS reporting, this sum will be included in calculation of an effective rate and will belong on the income evenly at the effective rate as a part of interest income.

In other case, if the bank got bonds at the price lower than a face value, the arisen discount in the IFRS reporting will be included in calculation of an effective rate and, respectively, will be charged on the income evenly at the effective rate as a part of interest income. In tax accounting, the discount income will be included in taxable base at the time of the subsequent sale (repayment) in the income from realization.

The other example is connected with order of accumulation of the discount income (expense) on bills term "upon presentation, but not earlier". The established practices of reflection in tax accounting of interest income (expense) on such bills demand addition of 365 (366) days at calculation of circulation period of bills for charge of the interest (discount) income (expense) on them. In the international reporting such practice is not applied. Therefore, there are distinctions in the sums of the added interest income (expense) [7, 10].

4. Derivative financial instruments.

In the IFRS reporting, derivative financial instruments are subject to assessment at fair value with reflection of results of their revaluation on profits and losses. In tax accounting derivative financial instruments are considered as either transactions with an execution delay, or financial instruments of urgent transactions. In both cases, the income (expenses) on such tools is reflected in tax accounting upon their execution (tax base until their execution is equal to zero) that generates emergence of temporary differences [3].

5. Fixed assets.

The balance assessment of fixed assets (not onle fixed assets of production appointment, which depreciation joins in taxable base) in the IFRS reporting can considerably differ from their tax assessment. Such distinctions can be caused by application of various norms of depreciation in tax accounting and in the international reporting; carrying out test for depreciation in the international reporting; application of various limits of write-off on operating costs [4, 5].

The deferred tax requirements can arise not only in connection with emergence of temporary differences, but also owing to other circumstances.

So, the deferred tax asset can arise owing to the right of the taxpayer provided by the legislation to postpone negative taxable financial result to future tax periods. It is known that the right of the taxpayer to reduce taxable base of the current period by the sums of the losses received in the previous tax periods, in accordance with the established procedure during the determined period of time is provided in the Russian tax law [10].

If the taxpayer received a taxable loss (for example, in the sum of 100 units) for the reporting period, his current income tax will be equal to zero and there will be a right to reduce it for calculation of a tax on the sum up to 100 units in the future, in case of receiving taxable profit. The specified tax benefit in 20 units (with 20% tax rate) represents a deferred tax asset.

Generally, it is necessary to recognize emergence of a deferred tax liability in the reporting. Concerning assets, there is a number of restrictions in possibility of its recognition.

The deferred tax asset has to be admitted in that degree, in what there is a probability of the taxable profit, against which the deductible temporary difference or unused tax loss can be used [4].

The specified requirement is fulfilled in the following cases:

1. In the presence of the sufficient taxable temporary differences relating to the same tax authority and the same taxable legal entity, which restoration is supposed in the same period, as alleged restoration of a deductible temporary difference [4].

Let's assume, the bank has a derivative financial instrument (the urgent transaction), which fair value, by IFRS estimates, made 100 units (asset) for the reporting date

31.12.2012. Its execution has to be carried out in 2014. At the same time, for the reporting date the bank considers own bills "upon presentation, but not earlier", on which there is the percentage (discount) expense of 50 units in tax accounting. While in the IFRS reporting the added percentage (discount) expense made 150 units (the divergence is caused by inclusion in tax accounting of additional 365 days at calculation of circulation period). Bills have to be extinguished in 2014.

Proceeding from these conditions, the bank has a deferred tax asset regarding the deductible temporary differences, which are formed on the sums of the increased percentage expense in the sum of 20 units ((150 units - 50 units) x 20% of tax rate). In the future, no later than 2014, the sums of expenses in the form of the added discount will be included in reduction of taxable base and will reduce income tax, but only in case of receiving such profit.

In the reviewed example, existence of taxable temporary differences testifies that the taxable profit will arise. From conditions, it is visible that the bank possesses a derivative financial instrument, which will be executed in 2014, respectively there will be a taxable profit at reflection of financial result on execution of the urgent transaction in the sum of 100 units (proceeding from its current fair value). Against this profit expenses on not recognized earlier added discount relating besides the reporting period (2014) can be reckoned. Thus, in the reporting of the credit union, also 20 units will be recognized as a deferred tax liability in the sum of 20 units (on a derivative financial instrument), and a deferred tax asset (on the increased percentage expenses).

If the deferred tax asset follows from the fact of receiving taxable loss in the reporting period, the similar situation will be. For example, following the results of 2012, the bank received a taxable loss in the sum of 20 units. At the same time for reporting date 31.12.2012 the bank has a derivative financial instrument (the urgent transaction), which fair value (by IFRS estimates) made 100 units (asset), and its execution has to be carried out in 2014. Respectively, in 2014, there will be a taxable profit of 100 units, against which the loss of 20 units will be reckoned: in the reporting the deferred tax liability in the sum of 20 units and deferred tax asset in the sum of 4 units will be recognized (20 units of a taxable loss x 20% of tax rate).

2. In the presence of the sufficient taxable temporary differences relating to the same tax authority and the same taxable legal entity, which restoration is supposed in the periods, when the tax loss arising from a deferred tax asset can be deferred for last or future periods [4, 10].

The provided statement will be applicable in that case, when execution of the urgent transaction (and consequently, receiving taxable profit) belongs to 2015, and repayment of the bill (and receiving a taxable expense) – to 2014. In this case, deferred tax asset belongs to 2014, however the taxable loss received this way can be deferred for 2015, when the profit is got. It gives the grounds to recognize both deferred tax liability, and deferred tax asset (in the equivalent sums in the given example).

3. There is a probability that the credit union will have the sufficient taxable profit connected with the same tax authority and the same taxable legal entity in the same period, when there is a restoration of a deductible temporary difference (or in the periods, when the tax loss arising from the deferred tax requirement can be transferred on last or future periods) [4, 10].

4. The credit union has opportunities of planning taxes, which will create taxable profit in the corresponding periods.

Use of this provision of the standard for recognition in the reporting of deferred tax asset also demands additional explanations. In particular, the company has possibility of planning taxes in that case, when by implementation of specific actions it is able to affect the size of taxable profit in that reporting period, to which deductible temporary differences belong. For example, when the bank owns liquid property (real estate), which balance assessment is significantly lower than market value. Thus, if necessary to create taxable profit in the corresponding period the credit union has opportunity to realize such property in this period.

The sum of the benefit arising from not recognized earlier tax loss, the tax credit or temporary difference of the previous period are utilized for reduction of the current expense on a tax.

Recognition of deferred tax asset requires performance of a number of conditions, and if these conditions are not satisfied, the credit union has no right to recognize deferred tax asset. However, in future the situation can change in such way, that the profit got in the reporting period allows to consider earlier unrecognized loss. For example, the bank received in 2013 taxable loss in the sum of 150 units. Deferred tax asset in the sum of 30 units (150 units x 20% of tax rate) was not recognized as there were no bases to believe that in the future the taxable profit, against which the unused tax loss can be reckoned, will be got. In 2014, the bank got taxable profit in the sum of 100 units and used the right of offset of the current payments on income tax for the sum of earlier received tax loss. In this case, the bank will reflect in the report the following components of an expense on income tax for 2014. (table 1).

The bank considered only part of loss (100 units) within the got profit. Other part of loss (50 units) was not recognized as deferred tax asset, which made 10 units.

The sum of the benefit arising from not recognized earlier tax loss, the tax credit or temporary difference of the previous period, which are utilized for reduction of an expense on deferred tax.

TABLE 1. **THE SUM OF THE BENEFIT ARISING FROM NOT RECOGNIZED EARLIER TAX LOSS OF THE PREVIOUS PERIOD TAX, WHICH IS USED FOR REDUCTION** OF THE CURRENT EXPENSE ON A TAX

Indicator	31.12.13.	31.12.14.
Operating costs (compensation) on income tax, piece.	-	20
The income from not recognized earlier tax loss, which is used for reduction of the current expense on a tax, piece.	-	(20)
Total expenses on income tax	-	-
Sum of unrecognized deferred tax asset, piece.	30	10

Let's assume that the bank concluded the urgent bargain (derivative financial instrument), which fair value was 120 units in 2014 for 31.12.2014. Respectively, owing to the specified circumstances the bank has deferred tax liability in the sum of 24 units (120 units x 20% of tax rate). Table 2 reflects the report of bank of the following components of expense on income tax for 2014.

TABLE 2. **THE SUM OF THE BENEFIT ARISING FROM NOT RECOGNIZED EARLIER TAX LOSS, THE TAX CREDIT OR TEMPORARY DIFFERENCE OF THE PREVIOUS PERIOD, WHICH ARE UTILIZED FOR REDUCTION OF AN EXPENSE ON THE DEFERRED TAX**

Indicator	31.12.13.	31.12.14.
Operating costs (compensation) on income tax, piece.	-	20
The sum of the deferred tax connected with formation of temporary differences, piece.	-	24
The income from not recognized earlier tax loss, which is used for reduction of the current expense on a tax, piece.	-	(20)
The income from not recognized earlier tax loss, which is used for reduction of the defeffed tax, piece.		(10)
Total expenses on income tax	-	14
Sum of unrecognized deferred tax asset, piece.	30	-

The bank considered part of earlier received tax loss on account of the current payments on income tax (within such profit). The rest part – on account of reduction of expenses on deferred tax.

Thus, tax consequences from operations and other events recognized in “the Report on profit or loss and the other cumulative income” have to be placed in the report. Specifics of activity of the credit unions naturally influence application of the principles and disclosure of information on deferred tax liabilities according to IFRS (IAS) 12 "Income taxes".

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REFORMING MASS MEDIA IN THE CONTEXT OF DEMOCRATIC TRANSFORMATIONS IN UKRAINE

Abstract

The relevance of the studied problem is caused by need of democratic reforms in Ukraine. The purpose of paper is the emphasis of attention of public institutes on reforming of the press – one of the main social communicators. The materials of paper can be useful to staff of the reformed editions and students studying social communications.

Keywords

media streams, communicative space, conflict of paradigms, transcultural interaction, profitability, dzhinsa, convergent model

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On November 24, 2015, the Verkhovna Rada of Ukraine adopted the Law "About reforming the state and municipal printing mass media" (registration No. 1123).

It regulates the relations between public authorities, local governments and the printing mass media founded by them. The law establishes rules of cooperation of public authorities and local government with these newspapers. Need of the law is connected with implementation of requirements of the Resolution of Parliamentary Assembly of the Council of Europe (PACE), according to which Ukraine assumed obligations to limit influence of public authorities and local authorities on the press as much as it's possible.

Recommendations of the Council of Europe and some other reasons pushed the Ukrainian Supreme power to reform mass media. The main reasons are lack of money for grants in the budget. The government already defined the main budget priorities for 2016, support of mass media does not appear there. Another reason is future administrative-territorial reform. There will be changes in the Constitution of Ukraine, according to which 480 areas will be transformed approximately to 120 powiats, where former regional newspapers do not have a place. Therefore, the law was offered to be adopted before integration of administrative territories.

It was also expedient to adopt the law before elections to local councils. Many media experts called for it. The secretary of the National union of journalists of Ukraine Valery Gorobets declared "We suggest to adopt the bill before local elections, and to start reform after them. On the one hand, we call not to drag out process, and, on the other, – not to intimidate local councils. They should not be afraid of taking their resource before elections. And that they could use these mass media (unfortunately) during the election period. Later they will also be able to use them, but at least not for the budget funds" (Petrenko, 2015).

The process of reforming assumes two stages. At the first stage (2016), the pilot project will be carried out: reform the first 44 editions. It is planned to spend about 7 million hryvnias. Additional 95 million will be spent for reforming other mass media for two years. According to the Law, all mass media within the next three years have to be reformed. The editions, which will not show an initiative to privatization, will be disbanded. Thus standards of the Law do not extend on official printing editions "The Voice of Ukraine" and "Uryadovy kurier".

"After the pilot project we will make mistakes corrected and make changes to the law or in the resolution of Cabinet of Ministers concerning reforming procedure", reported Oleg Nalivayko, the head Goskomteleradio, committee which realizes a state policy in this sphere (Shvadchak, 2015).

The explanatory note told that 645 newspapers got the financial support (97,899,500 hryvnias) during 2013. On average 150.8 thousand hryvnias were stored per newspaper. According to the State committee of television and broadcasting of Ukraine, the financial support was planned to be 97,064,000 hryvnias in 2014, i.e. 150.5 thousand hryvnias per newspaper.

Thus the knot of contradictions will be split finally and irrevocably, having been spent one-time, but having put the fat end to a problem, which "have been itching" for twenty years. In consecrate with it, it is possible to make a certain forecast, having answered a question about the changes in Ukrainian media space.

We won't insist on opinion that reforming was looked forward by all collectives of editions of municipal mass media. Such hearings soared in both Kiev, and regions. The corresponding declarations of intent were made, however anybody did not hurry anywhere, in sense to approach the reform. The newspaper official is also the official, he got used to lead measured life, without sensations and exposures, patiently counting days to pension of the civil servant, which is not astronomical, but guaranteed bigger, than the average.

However, both people of quite mature age and representatives of younger generation work in many regional newspapers and other peripheral editions. This so-called new generation after getting the higher education aspire not to careerism and comfort, but to event – bright and saturated. They are eager for sensations and scandalous subjects, torn to declare the courage on the first strips and look for an exclusive news. They are pulled to the conflict, but they are our hope. Today they sit gray mice in any "Rural messages" or "Fields", tiredly waiting in the wings. They write about milk yield, work of regional council deputies, t activity of the regional state administration, having concealed just rage, and even hatred on system, which unscrews them hands and shuts mouth. Their heat and enthusiasm gradually dies away, giving way to stagnancy and routine.

The younger generation hopes for reform, it will give a chance to self-realization even in the conditions of the remote territories. Where there is the Internet, there is also an opportunity to participate in all journalistic actions, to improve skills and to communicate with colleagues. The reporter, who is in the closed space (within one edition), very quickly loses the qualification.

Reforming has no the way back. However, many journalists probably would pass into other updated edition, as old "loud-hailers" of competition will not sustain and will be closed. The experts are convinced that there will be a merge and integration of newspapers. Interdistrict newspapers would be formed by the sectional principle instead of regional newspapers – one edition on 4-5 regions. Courageous and perspective journalists, of course, would work there. The reader would suffer neither, he will receive qualitative and reliable information instead of reports on activity of local authorities.

Respectively, personnel, number of employees would be optimized according to the resource and inquiry of reader's audience, which would form editorial policy since that. Laws of the market would place everything in the places, and free competition would grind quality of content, which would be focused on the free will of citizens and their right to reliable information guaranteed by the Constitution of Ukraine.

However, it is impossible to claim that all municipal newspapers in Ukraine are unprofitable. About a third from them receives small profit (Fig. 1). Its basis is made by advertising. The last years' statistics says that the advertising market in the country is narrowed, and this circumstance does not add optimism to editions.

And still it is necessary to begin reform, it is demanded by the society seeking for democratic changes. People want to receive qualitative printing goods – without bias and half-words. Media experts advise not to be afraid of difficulties and to start working. "127 from 555 municipal mass media had no grants for the last year. And if to add those, which worked with the profit exceeding the grant, it will turn out 157. Third of municipal mass media de facto work without grants. If to reject those, which receive ridiculous grants (10-20-30 thousand hryvnas a year), it will be about 50%. Mass media need to be released on the free market - and they will show even more good results." - comments on a situation Alexey Pogorelov, the CEO of Association of publishers of periodicals of Ukraine (League of business inform, 2015).

Yaroslav Sukhomlin, the private publisher, the board member of the Chernigov media group supposes, that "It is actually difficult to overestimate importance of this law. Both profile media organizations, and independent regional publishers and many publishers of municipal newspapers have been struggling for it for years. This concrete law is too democratic, in my opinion, because the municipal press won't stop being municipal and to receive financing from local budgets one-stage after its acceptance. According to the law, this process can stretch till three years depending on a procedure choice. But nevertheless this law is a non-return point, which cleans atavism of the Soviet era. Lameness of the system of municipal newspapers is that the local government pulled the wool over the taxpayers' eyes and told how it works for the benefit of a local bulk for taxpayers money same. It is cynical" (League of business inform, 2015).

TABLE 1. **INCOME AND EXPENDITURE OF NEWSPAPERS IN 2013-2014**

Period	2014		2013	
Newspapers, pcs	555		518	
	Million hryvnas \ pcs	percent	Million hryvnas \ pcs	percent
Total income	344	100	287	100
Sales of edition	140	40	130	48
Lighting of power bodies work	9	3	8	3
Advertisement	110	33	69	24
Local budget subsidies	70	20	79	26
Total expenditure	324	100	269	100
Salary	184	57	155	59
Publishing costs	98	30	82	31
Taxes	24	7	18	7
Post service costs	18	69	14	6
Profitable editions	407	73.6	161	31
Editions without subsidies	127	22	108	21
Average circulation	3609		4344	
Subscription cost	98		86	

In the course of reforming, the question about opportunities of the new law to the multiproduction press is interesting.

Multiproduction newspapers are the newspapers issued in the production and educational organizations and mainly reflecting their activity. This type of the print media arose in the twenties of last century, and today the concept "factory newspaper" extended a little and began to extend on all corporate press, including public organizations. These are non-profitable editions, which purpose is raising of corporate spirit, pride of the native enterprise or establishment, acquaintance of collective with its traditions and illumination of internal news. To create positive image of firm the owner (founder) spends money for the newspaper, believing that thus labor productivity and consciousness of workers will increase.

There are some reasons, why it is impossible to put the factory newspaper on "commercial rails".

First, absence of the status of the legal entity will not give the chance to place direct advertising – that is the main source of the income for any newspaper. Writing of so-called image articles, which are called dzhinsa, is very condemned from the moral point of view in the journalistic environment, and it is violation of the Code of journalistic ethics.

The law of the market relations "the client is always right" contradicts the spirit of the corporate edition propagandizing moral values of the individual – the worker, the scientist, the student, the public man. If to start up the advertising "in a kitchen garden" of the factory newspaper, inevitably there will be a conflict of interests betwee moral values and marketing.

Secondly, it is necessary to hire new employees, first of all, effective managers who will begin to earn money to develop the commercial direction. Payment of their work has to be put into dependence on the raised funds, and it will lead to the conflict: the manager will begin to insist on increasing advertising space, trying to earn more bonuses, and the owner will be compelled to constrain this rush, moving towards wishes of the social group. Eventually, its members will turn away from the newspaper, having counted it as selling and not answering declared purpose edition. As a result, there is discrepancy of interests again.

There is the only way out: it is necessary to establish the full newspaper: anew to register it, create the enterprise, recruit employees and pay taxes, that is to conduct full economic activity.

To have reconstruction and live in a new way in literal sense means for print media to use the advanced information technologies, first of all, the Internet. It is known that the virtual space seizes all new territories. The number of users of electronic networks grows in a geometrical progression. New advanced information and communication technologies are multiplied as chain reaction. There was a sharp jump from simple electronic communications to variety of electronic communicative networks and streams. The new media space arose before our eyes and is formed. It is not necessary to be afraid of it, practice shows that the reader quickly gets used to innovations, including the information contents. The author of paper believes that the future of newspapers is impossible without creation of the convergent models uniting electronic and printing versions in one edition.

For example, we remember how the nineteenth century with break of the mass press generated discussion about degradation of society in communication by abundance of materials of "borzopistsy" – reporters of the newspapers, who removed aside deep fabrications of writers and publicists. And nowadays the reader considers the reporter to be the main character of the newspaper industry.

Fifteen years ago verbal information prevailed in Internet communications, but today everything changed, content becomes inconceivable without picture. Now the illustration became part of the contents, but not addition to it. Information transfer through visions facilitates transcultural interaction and interpenetration of ideas, behavior models, interests. Communities, which main content is visual material, develop. Infographics that substantially facilitates perception of information is widely used. "Images have "platonic force", they change private ideas to general ones ", U. Eco warned about the potential of suggestive aggression of visual communication of (Eco, 1998).

Thus, the Internet can make the newspaper more attractive (in esthetic sense), more substantial (in sense of submission of information – the genre palette), more mobile (if to speak about satisfaction of inquiry of readers concerning a form) and more influential (on force of impact on public opinion). Thus the printing version can be kept too, if to include competently its profitability in the general financial plan of the edition. Other business is how to send all this "to the benefit".

The result of communication interactions is "such socially significant phenomena as integration of society, stability of its development, or, on the contrary, disruptiveness, dissociation, uncertainty, leaving from traditional norms and values" (Adamyants, 2008). In the course of reforming, editions can appear before other temptation, namely: having found independence of the power, it is not difficult to get to dependence to business structures. Then all reform will not make sense.

Elections to local authorities, which were held in Ukraine in October-November, 2015, can be an example of violation of the legislation of the right to reliable information guaranteed by Ukrainian. Then the considerable part of local editions, if not the majority, forgot about the debt and mission to society: they printed on the pages only the news well paid by the customer. The origin of money did not interest administration of such newspapers. It is not only violation of journalistic ethics, but also, in fact, a criminal offense. In this sense, TV channels and FM radio stations differed a little from the "printing colleagues" – in aspiration to earn money in any way the conflict between paradigm of marketing and paradigm of creativity reached the apogee.

For designation of similar activity in Ukraine the special word was thought up – dzhinsa – it points to custom-made material. And its derivative – dzhinsovat’ – means to deal with conscience in journalism.

During elections, regional newspapers give almost all the area for advertising of political parties under the guise of news. Oksana Romanyuk, the executive director of the Institute of Mass Information (IMI) told about it during a round table in Ukrinform.

"We began monitoring the print media in 15 regions of the country, and we can tell that up to 80% of the area is taken away to dzhinsa. And the newspapers, which are financed from the state budget, madly print image articles. These are newspapers of regional councils at local administrations", - noted Romanyuk (Agency Ukrinform, 2015).

In Dnepropetrovsk in this election campaign universally all mass media printed image articles. The similar situation was caused first of all by that two largest Ukrainian oligarchs – Igor Kolomoysky and Rinat Akhmetov – threw huge financial means on an altar of a victory of the candidate puppets. Respectively media resources with their widest reader's audience surrounded readers by information cloud of lie, and he could not understand sometimes, what TV channel or what newspaper tell the truth. For example, where is the truth about arrest of the former deputy governor Gennady Korban, about data of exit polls, about sympathies of separate social groups for mayors’ candidates.

The Dnepropetrovsk oligarchs and their patrons bought voters, editions and even the whole news agencies. Savik Shuster's company, for example, hasty published results of the exit polls after the first round of vote, which differed from the official for 12 percent. Such numbers caused bewilderment among people, and the reputation of agency suffered for certain. Many Dnepropetrovsk citizens are sure that dirty political strategies took place, and Schuster was bought.

Nikolaev can be an example of the most negative influence of custom-made materials on public opinion during the last election campaign. So, most image articles in the Nikolaev newspapers and Internet editions were ordered by the mayor Yury Granaturov, who stood to this position from the party “Nash Krai” - from 160 materials with signs of the order recorded by IMI, 51 (31,8%) were in favor of Granaturov. The main subject of the hidden PR of the mayor Nikolaev was the repaired yards and roads.

On the second place on "dzhinsa" in Nikolaev's mass media was a pro-presidential party "Petro Poroshenko's Block — Solidarity" - 38 articles and news (23,75%). Feature of the hidden public relations from "BPP" is a binding of JSC "NIBULON", which the President of Ukraine Petro Poroshenko visited quite recently (Nikvesti, 2015).

The party "Nash Krai" is on the third place on "dzhinsa" in Nikolaev's mass media – IMI recorded 12 materials with order signs from its candidates, these are 7,5% of total "dzhinsa" in Nikolaev' mass media. Fig. 2 illustrates how custom-made materials flooded media space of Ukraine.

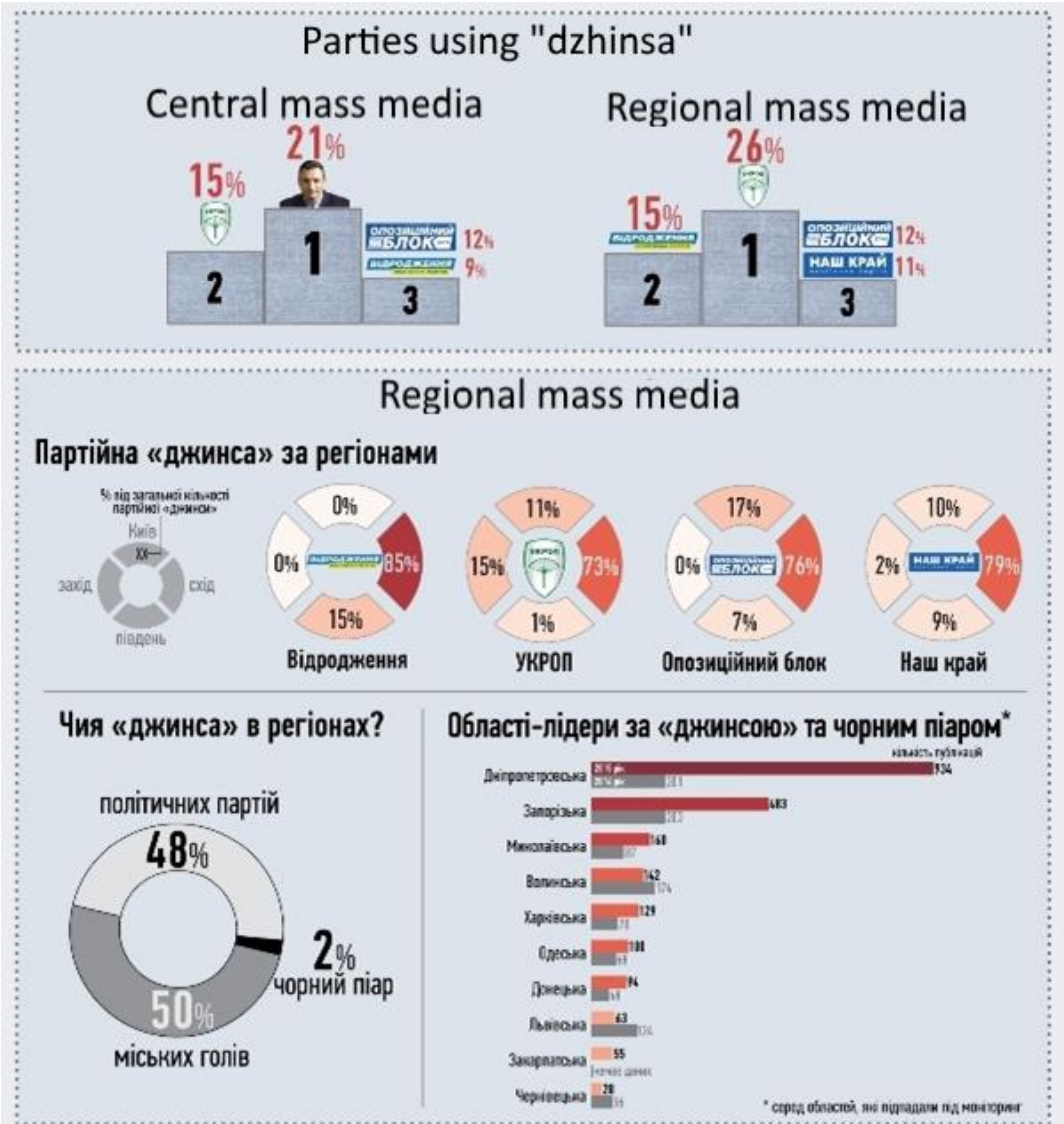

FIGURE 1. **POLITICAL PARTIES USING "DZHINSA"**

Approximately the same policy is cultivated at the state level. Quite often it is covered with "fight against an external aggressor", preaching the principle "a fake against a fake" that in practice means also distribution of unveracious information among Ukrainians. In this regard, the head of the whole ministry (The ministry of information policy) Yury Stets recently declared resignation (Klimchuk, 2015).

In the Provision on the Ministry of information it is told that tasks of this body is "ensuring formation of a state policy in a field of activity of mass media, formations of strategy of information policy of the state and ensuring its observance, realization of a state policy in spheres of distribution of information, educational activity and use of national information resource, creation of conditions for development of information society, and also in the sphere of implementation of the state supervision (control) of activity of mass media irrespective of their submission and form of ownership" (Arguments and facts, 2015).

And if with "formation of strategy of information policy of the state" everything is rather clear, "implementation of the state supervision of activity of mass media" causes a number of questions. There are no guarantees that today the Ministry of information will be engaged in war, and tomorrow – in censorship.

The main goal of reforms of Ukrainian mass media is demonopolization of influence of oligarchs on media sector, considers the People's Deputy and the journalist Sergey Leshchenko. "Actually four main media empires are in hands of big financial and industrial groups, and via this channel they influence country policy. It is necessary to concentrate attention on it", - he believes (Teyze, 2015). It is possible to add that the state monopoly for information can do to society not less harm, than the power of oligarchs. Any totalitarian regime is under construction on promotion. Many Ukrainian journalists, by the way, also call new structure as the ministry of promotion. However, if to consider that the main oligarch in our country is directly Petro Poroshenko, the president and guarantor of Constitution, there's small choice in rotten apples – the President monopolized monopoly … Tautology and absurdity, but such is our reality.

Therefore, the main attention, according to the author’s opinion, is necessary to concentrate on that it is impossible to take away the right to know the truth from the people irrespective of the fact, which mass media will begin to give it. If in that case the state applies for monopoly, it also has to be liquidated, irrespective of foreign policy or internal political problems. No reservations and amendments can be here.

How it is necessary to work with the power after reform? Quietly, honestly, advantageous and stable. Quietly means without anguishes connected with elective process, when editor is demanded special issues, additional strips and tension of employees. Tomorrow other power will come, and will remember such services. Honestly is when the newspaper is the equal partner, but not an appendage, which can be operated. Adherence to principles has to be in everything, and the question has to be the main argument always – how the reader will look at it? The accounting of mutual interests has to mean cooperation according to the signed contract: any personal privileges, squaring of accounts and mercantile hints. But also work has to be performed qualitatively and in time and to be paid. Anything does not strengthen trust as timely payments! And timely payments on a stable basis – it is even better: the power changes, and newspapers remain, it is always necessary to remember it. All these principles keep within a framework of the partner relations, for which calls the new law.

Whether is it possible to adjust them now, when the Ukrainian official hasn’t changed, despite the carried-out administrative reforms and the proclaimed fight against corruption at all? The author believes that it will be very difficult to make. Most likely, already at the first stage of reforming there will be a mass of difficulties, which cannot be eliminated quickly. For example, the property questions, which are especially connected with real estate, the equipment of printing houses, other liquid property. It is obvious that working with the power under the contract, especially at first, the tendency to dictatorship use, censorship concerning the former under control mass media from the power will remain.

Whether is it possible to claim in that case, that reforming mass media will positively affect freedom of speech and development of democracy in Ukraine? Undoubtedly, yes. But it is only the beginning, the first step on a big way, which has to bring society to a wide highway of changes, which Ukrainians have been already expecting for a quarter of the century from the date of declaration of independence.

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GEOPOLITICS OF THE ARCTIC REGION OF NORWAY IN THE TWENTIETH AND EARLY TWENTY-FIRST CENTURIES

Abstract

The article is devoted to issues related to the implementation of Norway's geopolitical plans in the Arctic region in the twentieth and early twenty-first centuries

Keywords

Arctic zone of Russia, Russian-Norwegian relations, international law, Concept of Sustainable Development of the Russian Federation

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In this study, it seems appropriate to dwell separately on Norway's role in the historical development and current state of the issues. This state has always been and is one of the key players in the struggle for political and economic control over the Arctic region. Currently, the Kingdom of Norway is one of the most economically developed countries in the world. It is a country with a high proportion of energy-intensive industries, shipping, fishing, oil and gas industry. The economy of Norway, with its advanced industrial base and a highly skilled force, has always had the ability to adapt quickly to the changing situation in the world economy. International economic "specialization" in Norway, as well as most of the northern states based on natural resources and geographic position. An important role has always had the status of sea power. Norway famous for its international shipping, fishing and whaling. A second major factor in economic development and living standards were hydrocarbons. Beginning in the mid-1960s, oil and gas production on the Norwegian continental shelf sea way changed the economic structure of society, giving your country an invaluable source of income. Oil has become a kind of "insurance" in the event of crisis situations, allowing to carry out a cash infusion in lagging sectors of the economy. That potential hydrocarbon reserves gave the Norwegians, compared with other European countries, a lot of confidence in myself. On the Norwegian continental shelf is more than half of all discovered gas deposits in Western Europe.

According to experts, conservation, and increasing the volume of oil and gas in the Barents Sea is now not only possible, but will remain among the priorities of the Norwegian side. It should be borne in mind that the most promising deposits are located either in the so-called "controversial" or in the Russian economic zone. According to preliminary estimates, prospective (undiscovered) reserves only in the "disputed" area of the Barents Sea, at least twice the current assets of Oil Fund, the level of more than 175 billion US dollars. According to some estimates, up to 25 percent of the world oil and gas reserves are concentrated in the Arctic, only one Shtokman field alone can ensure the production of the same amount of gas as all Norwegian fields together. Stocks Shtokman will satisfy all the needs of the American market of liquefied natural gas (LNG) for six years or half the German for 30 years. Under these conditions, Norway continues to do everything possible to strengthen its economic presence in the development of Russian oil fields and sign favorable to an agreement on conducting maritime border in the Barents Sea. None of the countries the priority 200-mile Economic Zone does not have such a large economic value for Norway. For several years, the company "Statoil" and "Norsk Hydro" conducted negotiations with Russian partners on participation in the development of the Shtokman field. The experience of Norwegian companies in oil and gas production offshore has allowed them to master the most advanced technology and take a leading position in the world. However, even the signing of a memorandum of cooperation with RAO "Gazprom" in the presence of heads of governments of the two countries confirmed the findings of many that the Norwegians will certainly become members of the international consortium of companies involved in the development of the Shtokman field.

The leading Norwegian company "Statoil" intends to obtain at least 25 percent of the shares in the future consortium. For this she was even willing to concede to "Gazprom" of their assets in the field "Snohvit" and in production at the Cove Point regasification terminal in the United States (Maryland). The field "Snohvit" (Snow White) - the first Norwegian gas field in the Barents Sea, as well as the place where the first underwater mining will be conducted unplatformed way. In addition, the company has started the construction of Europe's first LNG plant, which is located in a special vessel near the island of Melkoya, near the city of Hammerfest.

Norway's economy has traditionally been focused on Western markets, which causes some additional difficulties. Given this situation, cooperation with Russia requires extensive training and a deep knowledge of local conditions. It is necessary to increase the level of knowledge of the political, economic, linguistic and cultural ties, economic activity and the government of Norway.

Management believes that the company "Statoil", in contrast to the XX century, which was the century of oil, XXI century should be a century of gas. This is the same with the environmental aspect of the care of the cleanliness of the environment that has become one of the driving forces behind the growth of its consumption. However, the expected depletion produced offshore hydrocarbon feedstock, such as in the North Sea, Norway has pushed politicians to turn their gaze to the east, Russia, lots Barents Sea, despite the fact that Russia is and will remain a great power with enormous human and natural resources, significant military forces, as well as one of the most impressive in the world's strategic nuclear potential *(Bezrukov, Tumanov, 2012)*.

The last decades of the Norwegian side is considering the development of the northern regions as a major strategic objective of its foreign and domestic policy. Accordingly, the north and the sea area in Norway become a major oil and gas regions of the country and a place of creation and expansion of new technologies and jobs. Under these conditions, in spite of the historical ambitions and growing economic power, to strengthen cooperation with Russia should be one of the most important provisions of the Norwegian government's strategy. Among the specific measures might be, in particular, the creation of a common economic zone of the Pomeranian, the development of transport infrastructure, the strengthening of scientific and technical cooperation and the exchange of students, simplification of visa and border procedures. The importance to the economy of Northern Norway has been recognized and is declared more than a decade ago. In October 2005, the Royal Government has prepared and approved in the Starting program "Opportunities and Challenges in the North", which has become a strategy for development of the northern regions. Prime Minister Jens Stoltenberg stressed in this regard: "... This is not a crisis plan for Northern Norway, it is essential to plan for the development of long-term government scope of application of forces. We must become world leaders in knowledge about the North. We are obliged to comply with the most stringent environmental regulations production resources, our practice will become the starting point for the entire world. Technology hydrocarbon production should continue to grow, we need to take the lead in respecting the rights of indigenous peoples. And we need to strengthen relations with Russia. " The Prime Minister believes that Norway will be the world leader in the development of the resources of the Far North, which are the key to modern offshore technologies, and environmental practices *(Boltushkin, Tumanov, 2012)*.

Geopolitical course Norway is mainly determined by its participation in NATO and aims to close political, military and economic cooperation with leading countries of the bloc. This emerged in the late twentieth century, new geopolitical situation associated with the collapse of the Soviet Union, pushed the Norwegian government to rethink its policy in the Arctic. There is a tendency, indicating that Norway is actively pursuing non-recognition policy of western maritime border of Russia, thus creating a real threat to the security of our country in the Arctic region. In particular, an aggressive mapping policy, which results in the application to map its eastern sea border, passing in the area of jurisdiction of Russia. The "new" sea borders also applied to all school geographical and political maps, thus forming, outlook of the younger generation in the spirit of the scale of maritime areas in the Norwegian Arctic. There are the following main components of the Norwegian policy towards the region:

- Security policy, aimed primarily at removing the dominance of Russia in the Arctic region;
- East European policies on economic restructuring and environmental concerns;
- Market policies; in particular, the strengthening of the Norwegian influence in the EU, for the control of marine resources in the Arctic.

Taken Norway course to expand its jurisdiction in the Arctic seas gives certain success. So, in the end of September 2006 Norway, Iceland, Denmark and the Faroe Islands have signed an agreement on the delimitation of maritime waters of the Norwegian Sea beyond 200 nautical miles.

This agreement allows Norway to extend its continental shelf to 56 thousand sq. M. km. Thus, for the first time in the world reached an agreement on the delimitation of waters outside the 200-mile zone.

The next important step in Arctic Norway was the presentation in December 2006, the Government of Norway to the UN Commission on the Limits of the Continental Shelf in the application areas of the continental shelf of the total area of 250 thousand sq. M. km in the north of the Norwegian and Barents Seas.

The legal status of the Commission on the Limits of the Continental Shelf is fixed in Sec. 8 of Art. 78 of the Convention, according to which the limits of the shelf established by a coastal State on the basis of the recommendations of the Commission shall be final and binding. Accordingly, any outer limit of the shelf may not be recognized until final until it is reviewed by the Commission, and the state does not take into account its recommendations. An analysis of the functions and powers of the Commission on the Limits of the Continental Shelf set out in Art. 76 and Appendix II of the Convention shows that no state can establish final and recognized borders shelf beyond the 200-mile economic zone without the consent of the Commission. Consequently, each coastal State wishing to establish the limits of its continental shelf beyond 200 nautical miles, faced with the alternative: either it solves all the issues related to the definition of the limits of the shelf on the basis of recommendations of the Commission, or in conflict with the international community. The Convention does not provide for other alternatives. Taking into account provided for in Art. 76 of the Convention states the criteria for a 10-year period, starting in May 1999, may submit to the Commission the necessary materials and justification for the determination of the outer limits of their continental shelf on the basis provided for by the Convention.

According to the Minister of Foreign Affairs Jonas Gahr Store, the delimitation of the continental shelf is an important step in the government's policy on the clarity and predictability in the Arctic matters.

Also, in the context of cooperation between Russia and Norway, it is necessary to note the position of the Norwegian Parliament on the issue of maritime delimitation. During his visit to Moscow, the Chairman of the Committee of the Norwegian Parliament's Foreign Affairs Committee Olav Akselsen in the discussion of various issues in the State Duma of the Russian Federation, in particular, he said that Russia and Norway are on the right path in the regulation of fisheries in the region (Western Arctic) . "Unfortunately - he said - we still can not agree on the issue of maritime delimitation. Negotiations are ongoing, and it is hard to name a specific time making any decisions. " However, Russia and Norway objective need in a single, coherent approach to the problems of the Arctic*(Boltushkin, Tumanov, 2012)*.

Thus, in light of what is already the most economically developed and industrialized non-Arctic countries declare their claims to the development of natural resources in the Arctic, Russia should review their national laws and regulations, to develop a clear Arctic sea concept and accelerate the development of quality encompassing the Arctic doctrine . One of the activities for the prevention of possible conflicts and the establishment of a clear and coordinated work of the socio-economic sector of the Arctic regions, as well as decisions on other issues is the need to create a special department of the state body of the Arctic. Undoubtedly, one of the priorities of the agency should be activities on development of decisions on mutual cooperation with the Norwegian side and implementation of monitoring and forecasting of its future action in the field of economics and geopolitics.

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ON THE PROBLEM OF EXPRESSIVE DEPICTIVE FEATURES OF FRANZ LISZT'S MUSIC

Abstract
The article considers the expressive depictive features of Franz Liszt's music. The significance of the aspect is determined both by the composer's specific personality, whose musical thought is inseparable from non-musical associations, and by a great role of descriptiveness in his music, which represented the composer's idea of musical renovation and progress.

Keywords
descriptiveness, associations, depictive features, musical picture, symphonic poem

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Franz Liszt is a composer who played an exceptional role in the development of music. It is connected with renovation of musical forms and expressive devices. Being an amazing pianist and one of the greatest virtuosos of his time, Liszt was also a real artist; he always strived to express deep ideas and to reveal the most important spiritual meanings in his music.

That is why he discovered so much in the sphere of musical language: following the poetic conception or plot lead to free constructing of the musical form, his striving to express various life impressions and to preserve their beauty discovered new texture and figurative opportunities of his music and transformed the harmony.

It is known that Liszt connected musical renovation with the fact that, firstly, music must express the topical issues in accordance with the spirit of time; secondly, it should interrelate with other arts. These factors as well as the composer's personal traits, his emotionality, impressiveness, artistry and amazing piano talent promoted the significance of his works' depictive features. The main objective of this article is to consider these features of the composer's works.

Liszt's works include quite a number of *musical pictures* as a genre. *Musical landscapes,* which represent the images of nature, should be mentioned among the first.

Bright, quiet, pastoral motifs prevail in most of them. Such are the pieces from the *“Années de pèlerinage”* piano cycle (*“Au lac de Wallenstadt”*, *“Au bord d’une source”*, *“Pastorale”*, *“Eclogue”*), the etudes: *“Paysage”*, *“Harmonies du Soir”*, as well as some episodes from symphonic poems; all of the above are among the works of the composer’s early and mature periods.

A certain complex of imagery is characteristic of such pieces, where the significance of texture parameter deserves special attention. The most important depictive and vivid aspect of Liszt’s musical landscapes is figuration. Thus, the changeable, opalescent, flashing water surface is depicted in the piece *“Au lac de Wallenstadt”* with the help of figuration. The simple bright tune played against it supports the image and embraces the sounds of the middle and high registers (from one-line octave to three-line octave), where steps at the intervals of one fourth and one fifth attract the listener’s attention and promote the glassy and crystal sound. This early work by the composer demonstrates the depictive properties of his harmony, which are reflected in enharmonic modulations, and soft harmonic configurations, which emphasize flickering and play of colours. A similar image can be seen in the piece *“Au bord d’une source”*, but it is more dynamic here.

In the *“Paysage”* etude the development of the piece is based on the variation of two themes: the first of them is a descending one and at the initial statement it is closely connected with the accompaniment, a steady movement in thirds associated with soft pastel and watercolour hues, while the second one is ascending and initially played in the high register in magadizing. The counterpoint of both themes creates a wonderful visual effect of the perspective view, distance and boundless space. As a result of variational development the composer emphasizes different nuances of the landscape as if showing the picture of changeable nature.

Here it is important to highlight a specific feature characteristic of romantic artists. This feature lies in the fact that turning to the images of the nature, the romanticists depict different dispositions and states of the soul. This is what Milshtein writes about Liszt’s music, “For him any imitation of natural phenomena is just an instrument for expressing the inner world. In the splashing of waves, in the thunderstorm and the tempest, in the sparkling waterfalls - everywhere the voice of his feelings is heard; everything serves the purpose to increase the psychology of the experience” [1, 158].

The contents of *“Pastorale”* and *“Eclogue”* are also close to the above-mentioned works, but in them the theme of “man and nature” is revealed through the artistic device which is defined as “generalization through the genre”. In that case, music acquires its depictive features thanks to its dancing characteristics and folk instruments imitated in it.

There are also depictive features in some symphonic poems by Liszt. Thus, in the introduction to the poem *“Les préludes”* the composer creates the image of dawn and the rising sun. Here the musical development is a wave of “unfolding”, “kindling” sound, based upon the sequence of the melody in the strings and the harp, which is accompanied by pulsebeat of chords played by the woodwinds in the high pitch, which makes up the image of glittering light.

In the poem *“Ce qu’on entend sur la montagne”* written after a poem by Hugo who opposes the suffering mankind to harmonious nature, an amazingly beautiful image of nature is revealed before our eyes (in the themes of the primary and secondary areas): a vague humming of the introduction is replaced with “magic” harp figurations, which are the background for a pastoral tune first played by the woodwinds and then by the strings. Its development is a dynamic growth leading to an anthem played by the orchestra tutti. But here the image is of a generalized symbolic character created by the composer within the framework of the anthem and pastoral genres. In both works, the composer creates the beauty of the sound associated with visual images by means of orchestral nuances: a particular usage of certain timbres and their combinations manifests Liszt's orchestration discoveries.

The above-mentioned features of the composer's musical language used in his early and central periods' musical pictures had predetermined the distinctness of his later musical landscapes (*"Les jeux d'eaux à la Villa d'Este"*, *"Nuages gris"*, pieces from the *"Weihnachtsbaum"* cycle). It is pointed out that the composer's late works have pre-Impressionist trends in their texture [2, 3]. Szabolcsi writes, "Who else could overhear and reproduce the evening bells of Rome, the midday silence of the French forests, the clouds floating across the Hungarian sky, or the ruby and emerald glow of the evening Tivoli fountains? The musical Impressionism was born here" [2, p. 49]. The researchers note a special role of figuration plan within these works; it "…assumes the presenting and developing functions in building up the work's form" [3, p. 136], whereas the melody retreats to the background as if dissolving in the figuration; subtle colouring effects conditioned both by complexity and counterpoint of the work texture and by the peculiarities of the harmony mostly point out free application of seventh and ninth chords and colourful but not functional chords associations. All these characteristics anticipated the musical language and style of the Impressionist composers.

Some other works by the composer can also be referred to the genre of musical picture. Unlike those mentioned above, they can be characterized as dynamic and active ones, with a development tendency. Such is the piece *"Orage"*, the etudes *"Chasse-neige"* and *"Waldesrauschen"*, as well as the works conditioned with fantastic imagery: the etudes *"Gnomenreigen"*, *"Feux follets"*, and *"Wilde Jagd"*. But there we can see the connection with psychological states, just like in the pastoral landscapes. Thus, the piece *"Orage"* creates this image brightly, on the one hand, while on the other hand it reflects the world of human passions and strong emotions.

The depictive principle of Liszt's music can also be seen in the genre of *musical portrait*. Here we should mention *"Historical Hungarian portraits"* devoted to the composer's great contemporaries, outstanding Hungarians, along with the Hungarian and Polish fantasias from the cycle of *"Weihnachtsbaum"*: the first of them is a paraphrase of verbunkos [a Hungarian dance] and the composer's self-portrait, while the second one based on the mazurka genre presents the portrait of the Countess of Witgenstein. It is known that the same images can be found in the symphony poem *"Festklänge"*. Besides, the programme works by Liszt contain the images of different literary characters such as Faust, Mephistopheles, Marguerite, Mazepa, Prometheus, Tasso, Hamlet and others.

Another peculiarity demonstrating the significance of the composer's depictive musical features is connected with a literary plot reflected in a number of musical works. Thus, the musical poem *"Prometheus"* reveals the main hero's character through a number of musical pictures based on the plot of the myth. They are musically connected with metamorphosis of the same theme. The first statement of the main theme symbolises courage and willpower of the main hero and it is perceived as a call to struggle, but its extension, impulsive and resolute, is thrilled with anxiety. The following variant of the main theme is a mournful recitative representing the sufferings of the enchained Prometheus. The composer creates the image of the hero's struggle with the help of a fugue, the development of which leads to the main theme resounding magnificently and jubilantly in the finale, which represents the greatness and glory of the hero. It is necessary to mention that alongside with representing the Prometheus myth's brightness, vividness and consistency the composer strives to render the poetic idea, which is here to reflect the resolution of human spirit (of an artist or genius) to achieve a lofty goal.

The theme of opposing an artist's sufferings and fame is reflected in such poems as *"Mazeppa"* and *"Tasso"*. But these bright depictive works are also characterized by deep generalization, which is expressed in the music subordinate to the artistic concept. In the poem *"Mazeppa"* written after Victor Hugo's poem, the music that represents a wild horse's furious gallop is characterised by flexibility and prominence, particular expressive details are emphasized, such as lashes of a great whip, falling of the horse and the rider and the latter's cry and sufferings. Still this depictive feature is not the main thing here: the work reflects the romantic image of a fierce, strong-willed and determined movement.

In the poem *"Tasso"* the above mentioned theme is presented in a particular way: here the hero's inner feelings go along with the pictures of his life. Thus, the poet's sufferings are connected with the image of his imprisonment, memories of the past are shown through the pictures of the courtier's life. But Liszt's main idea here is not the outer chain of events, but revealing the hero's inner world.

Visual impressions were very important for the composer, and his works impressed by paintings make evidence for this. Thus, Lizst confirms a new sphere of programme music. Different meaningful contexts of painters' works are reflected in such musical pieces. In the piece *"Sposalizio"* (after a painting by Raphael) the clear, quiet and glorious character of music is emphasized by the smooth, flowing and well-rounded melody reflecting the graphic features of the painting. The effect of visual perspective is shown by the artist through arch construction, while in Liszt's work, it is reflected through a special character of development, which is a gradual dynamic rise.

In his symphonic poem *"Hunnenschlacht"* impressed by Kaulbach's painting, the composer depicted the battle in such a way that it caused a new interpretation of the sonata form, and also resulted in some new discoveries of instrumentation and harmony. The frescos by M. Schwind in Wartburg inspired Liszt to compose the oratory "The Legend of St. Elizabeth". On the one hand, the composer was attracted by the ethical character of the plot connected with the theme of charity and compassion; on the other hand, the artist's work influenced Liszt's composition, "… each of the oratory's musical scenes listed by the composer corresponds with one of Schwind's frescos depicting different episodes of Elizabeth's life" [1, p. 148].

Thus, the significance of Liszt's descriptive music is determined by a great role of programme character in his music and his demand for out-of-music associations. But at the same time it is necessary to emphasize that he never identified the depictiveness and the naturalistic expression. Composing programme music was one of his own ways to broaden the potential of musical art, to establish its ability to express deep meaning and to start a dialogue with other arts.

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RISKS AND PROBLEMS OF THE HIGHER EDUCATION

Abstract

The paper deals with the questions of risks in the higher, the analysis of the existing methods of management of educational quality, comparison of practical state at universities with provisions of the law on education, shortcomings of the organization of scientific work. It is shown that educational process has to be considered as a difficult dynamic system on the basis of the theory of accidents. The author offers how to improve quality and demand of university graduates.

Keywords

education, risks in education, quality, quality management,
management of educational process, financing, organization of scientific-research work

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In our opinion, process of reforming the higher educational institution and education system in general have not reached the goals. There were essential difficulties on this way; there are some questions, which have not been answered yet.

The author tried to give the point of view on the following problems of the higher education and to offer possible ways of their decision below.

Some questions have already been raised in works [14, 15, 16].

I. Risk in education.

Many scientists touched the issue of risks in education, as A.Yu. Kazak and Yu.E. Slepukhina [1], A. Sidorkiny [3], T.P. Kostyukova and I.A. Lysenko [14], A.V. Khutorskyi [13].

The author believes the only risk in education is the risk to graduate the unqualified and/or unclaimed expert.

This risk starts arising with the most fundamental provisions of the higher educational institutions.

Let's begin with definition of such important concept, as competence. Having studied some dozens of papers (including works of K.R. Ovchinnikova [6], M. A. Pitukhina [7], E.V. Kharitonova [12]) written by very qualified specialists, the author did not the meaning of the word ‘competence’. Many colleagues are in the same situation.

If we do not know the exact, adequate and unambiguous definition of this major characteristic, how is it possible to teach students this competence?

The second important circumstance preventing to give quality education is low level of knowledge and abilities of university graduates. They do not know and do not understand mathematics, do not own skills of the elementary count (even using calculator), they are not able to state the thoughts and are not able to study. Often they cannot read. They do not have logical thinking.

This feature is peculiar to both the Russian school and university students. In 2002, the academician V. I. Arnold noted that this phenomenon is observed worldwide [1].

The third factor is insufficient funding of general and university education.

Data for 2014 [8] show that 4,1% of GDP (the 98th place from 153 countries, participating in the rating) was spent on education in the Russian Federation. Below us are Paraguay, Tajikistan, and Butane, Armenia. Above us are such countries, as Slovakia, Sierra Leone, Algeria, Romania, and Belarus. Even Ukraine spent 5,3% on GDP for education in 2014.

The analysis of earlier data is carried out in Yuzhakova T.A. work. and Karakchiyeva I.V. [17], Where there was a valid conclusion about an insufficient financing of education.

The state budget reduce financing in 2016. There is every chance be even lower in the rating taking into account inflation and devaluation of ruble.

II. Quality management in education: the existing approaches.

The main approach to quality management in education is quality of documentation (to be more precisely, correctness of filling papers according to instructions). There is no clear idea about the quality of education in general. There is no working system of quality assessment of teacher's work. There is no difference in a salary of the qualified and unskilled teacher.

Requirements to documentation contain a super-rigid regulation of teacher's work. For example, the lecturer and all the staff have to know the topic of the 10th lecture in the next semester as early as September.

The lecturer never read a course the same way more than once. The contingent of students changes, there are new materials, the lecturer's view changes. There is no lecturer without development; monotonous reading of the abstract is a death of a teacher.

At the same time, curricula on many professions are made incompetently. Communication between disciplines is not observed. Often studying one subject, students need to have knowledge of another subject that will be studied in the next semester. For example, when studying the subject "Theory of Statistics" (the 2nd semester), the program requires the knowledge of the subject "Probability Theory and Mathematical Statistics", which is studied in the 3rd semester. "Econometrics" is studied in the 4th semester, when the basic economic courses have not been studied yet.

III. Law on education.

There is a number of contradictions appeared during the analysis of the existing situation and provisions of the Law on education [11].

The article 46, part 3, paragraph 3 said that a teacher can freely choose forms, means and methods of education. He has the right for a creative initiative, development and application of author's programs.

As we see, there is a contradiction between the Law and requirements of the quality system.

The article 48, part 1, paragraph 1 said that pedagogical workers are obliged to carry out the activity at the high professional level.

In one document there are no techniques allowing to estimate "the high professional level". In addition, the most important issue is whether professor's salary depends on his estimated level. Not so far.

IV. Huge pedagogical workload of a teacher.

In our country, pedagogical loading has been monotonously raising since the middle of the 90th years. For example, professor has 850-900 academic hours, i.e. 20-50 hours per week.

There is a constant increase of work intensity due to reduction of norms of different types of works, including time for preparation, academic year projects advisory, etc. It leads to the fact that real loading raises on 30-40% due to intensification of work.

At the same time, the American professor has 240 hours a year [3]. In Poland for scientific and pedagogical workers has 120-240 hours a year.

In this regard, it is impossible to speak about high-quality preparation for educational process.

V. Scientific work.

According to the previous point, it is possible to ask a question: when should a teacher be engaged in scientific work. The load we have can be estimated as a work at full stretch.

In addition, now the worthless system of scientific work quality assessment actively takes root.

The head of the analytical department of management of the academic examination of Highest School of Economics I. Sterligova [10] noted that the appeared requirements to publish scientific works in the journals entering the Scopus bibliographic base have already led to full discredit of this indicator. There are journals publishing any works, if only the author pay $400–600. Some similar journals, for example, World Applied Sciences Journal and Life Science Journal were excluded from Scopus after numerous complaints from around the world.

The logic is simple: the leading scientific countries, universities and scientists have many paper in foreign bibliographic bases. It means that it is necessary to demand more and from Russian scientists.

The publication in the VAK (Higher Attestation Commission) journals also does not speak about anything, except the author's money. Last year publication cost in different VAK magazines made 4000-12000 rubles for a paper.

There were very few VAK journals with free publication. They have strict requirements and a year or two of expectation, until your paper would be published. But we need to be printed now!

Besides the need to print papers, a university teacher is obliged to bring money to university. The university management is not interested in finding contracts and conditions of receiving grant. It is told to bring 56 thousand rubles a year (and somewhere it is more than 130 thousand rubles), so the university teacher is necessary to carry it out.

Yes, it is possible to try apply for a grant, but in the conditions of improbable pedagogical loading, it is almost impossible. There is no time.

VI. Training is a difficult dynamic process.

Complexity of both training process, and a control system leads to impossibility of its rigid regulation. As it was shown in a number of works of the domestic and foreign authors devoted to the theory of chaos, in particular the great domestic mathematician V. I. Arnold [2] the smallest deviation in such systems can cause significant changes in behavior. Respectively, management has to be dynamic, but it should not contain invariable requirements at all.

VII. Offers.

In summary I will try to formulate the offers.

1. It is necessary to involve business representatives in development of training programs. They have to have full opportunity to develop requirements to graduating expert.

2. To create specialized chairs at enterprises, probably, on a collective basis, within cooperation of employers and higher educational institution (some organizations cooperate within the chair).

3. Participation of business structures has to consist in help in developing programs and qualification requirements and the obligation to employ a certain number of graduates, thus to establish competitive selection with differentiation of a salary.

It will significantly change the competitive environment for students, and will lift motivation to study.

4. It is necessary to develop accurate, unambiguous criteria of quality of staff's work, which are really important for training qualified specialist.

5. To reduce norms of pedagogical loading.

6. To divide research and pedagogical work. There is a large number of good methodologists, who cannot conduct high-quality scientific work. At the same time, there are teachers, who would be glad to research.

7. To return to old reliable system of active expel of poor students. For example, California Institute of Technology's professors have a secret requirement that no more than 30% of listeners have to pass the corresponding examinations, even if the courses are expensive.

8. To consider possibility of organization of high schools of a full cycle (9-11 classes) at universities with competitive selection. The school graduates will have an opportunity to enter university without competition.

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MECHANISMS OF STIMULATION OF INVESTMENTS INTO THE ENTERPRISES OF GEOLOGICAL EXPLORATION AND OIL MECHANICAL ENGINEERING

Abstract

The algorithm of actions for creation of effective market mechanisms of stimulation of off-budget investments into geological exploration is offered. Questions of the state support in area of oil mechanical engineering and consecutive realization of a state policy of decrease in tax burden for the enterprises of an oil and gas complex are studied.

Keywords

prospecting works, oil production, tax administration, value added tax,
oil and gas service, service companies, mechanisms of stimulation of investments

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One of the main problems of oil and gas branch of the Russian Federation – development new and improvement of the existing methods of search and investigation allowing to increase multiply efficiency of prospecting works. There is necessary a development of the effective methods and means of forecasting of a geological section providing identification of lithologic traps, direct detection of hydrocarbons, substantial increase of accuracy and depth of investigation. The advanced technique of spatial seismic exploration using powerful computing and telemetric systems has to become a basis of these methods. Today in Russia about 150 small oil-extracting enterprises to which share falls, by different estimates, 3-5% of oil production work. If the small companies extracting 40-50% of oil enjoy considerable support of the state in the conditions of the simplified taxation (Canada, the USA) in the western countries, in the Russian Federation such practice is absent.

In order that the yuniorny companies had opportunity to use tax privileges, in 1954 in Canada the mechanism of specialized actions was entered into practice (Flow-Through Shares – FTS). The essence of this mechanism consists in the following: the yuniorny company issues the stocks FTS, the shareholder gets them in stock market and has a legal opportunity to issue the expenses on purchase of shares as costs of geological exploration. The shareholder can use discounts of CEE and CDE, can lower own income tax received in absolutely other spheres of production economic activity. In all the rest the stocks FTS are similar to common stocks when the investor, except reduction in tax for profit, gets favorable opportunity to earn on resale of actions in case of successful results of prospecting works and growth of quotations. Opportunity to issue stocks of this kind is given also to the foreign companies on which discounts of CEE and CDE extend, however only the Canadian taxpayer can be the investor.

Analyzing the stimulation mechanism through the stocks FTS, it should be noted that actually federal and provincial authorities of Canada directly participate in financing of prospecting works (instead of coming to the budget in a type of tax, money is invested in geological exploration). Thus, the statement that in the developed countries the budget doesn't participate in financing of prospecting works, not quite correctly. However in Canada unlike Russia, the decision on a choice of the direction of an investment of budget money (the specific search project) is made not by the official, but the investor who is personally interested in their effective expenditure and achievement of the maximum result.

In Russia speak about economic incentives of geological exploration for a long time, but any real steps in this direction it isn't taken yet. The only stimulating mechanism in prospecting branch – assignments on reproduction of mineral resources – was liquidated in 2001. Thus tax privileges for the companies conducting prospecting works aren't provided. The state in practice seeking to attract the capital in geological exploration has to adopt such laws and create such system of public administration which will serve as a reliable support to the prospecting companies. Otherwise it is impossible to count on inflow of private investments into this specific sphere of business [1].

Innovative technologies, with considerably big expenses of financial and material resources are necessary for development of residual reserves of oil on the developed fields and new deposits put into operation, than when using traditional systems of development. The idle well stock led to disbalance of systems of development of fields, selective working off of reserves of the most available oil. The main reason for the transfer of the wells to category idle and preservation – a low output of oil and high water content of production that involves unprofitability of the companies within the operating tax system. This system is focused on the taxation of high-output fields with a high share of a mountain rent in the price. At the same time, introduction of the VAT as main tax, in the Russian Federation legalized two tax burden:

1. for those who works for the domestic consumer;

2. for those who takes out raw material resources and works for the foreign consumer.

For the second group of companies, registered in the Russian Federation and working for the foreign consumer, the tax burden is the lowest in the world and makes less than 26%. And these enterprises are exempted from payment of a value added tax. Obviously, excessive taxes increase load of the enterprises working for domestic market of the country, and the established lowest taxes for the export enterprises of oil resources stimulate sale of national wealth in the world. It is also necessary to note that the problem of compensation of the VAT when using a rate of a tax of 0% is generated by established practices of evasion of certain taxpayers from payment of the VAT in domestic market.

Consecutive realization of policy of decrease in tax burden has to affect a value added tax which demands improvement of a technique and practice of collection in the next years. Development of offers on efficiency of collection taking into account ensuring balance of interests of the state and the subsoil user is required. It will allow to expand tax base on the VAT and will increase efficiency of tax administration.

It is obvious that the "flat" scale of the taxation and imperfection of practice of collection of the VAT don't stimulate observance of the design modes of selection of oil, conducting prospecting works and completion of resource base. At the same time, exhaustion of readily available stocks, and also deterioration of structure of resource base of hydrocarbonic raw materials do an actual problem of the fastest reforming and effective regulation of the operating tax system which has to adapt for needs of development of oil-extracting branch of Russia.

However, tax control over correctness of compensation of the VAT to exporters encounters objective difficulties. In practice it is impossible to track payment of the VAT by the supplier in full. It is connected with that the number of the interested participants of process and relative complexity of internal structure of export chains are limited to nothing. Thus counter check of suppliers demands essential costs of tax administration and, most likely, won't give a positive effect [3].

The problem of development of small fields with so-called "heavy" oil demands special attention as from subsoil users, and the state. The fastest carrying out the organizational and economic actions guaranteeing timely implementation of plans of development of the exhausted oil resources is necessary It is efforts directly the states for development of small business in oil production which are expressed in necessary financing of certain types and amounts of works (first of all, prospecting works). It is introduction of tax eases and privileges, purposeful economic activity of subsoil users.

For creation of effective market mechanisms of stimulation of off-budget investments into geological exploration it is necessary to take the following actions.

1. It is necessary to divide fund of a subsoil into two parts. Subsoil plots with the reconnoitered and previously estimated field stocks, and also subsoil plots within which expected resources are localized have to belong to the first (liquid) part. These are those sites in which studying considerable budgetary funds were made and on which real results are received. Therefore the state can apply for at least partial compensation of own expenses, transferring these sites to use.

It is necessary to carry all other (illiquid) fund of a subsoil to the second part. Its studying is limited to a regional stage or a situation when prospecting works were carried out, but didn't yield serious results. In relation to these sites there is no basis to speak about expenses of the state and their compensation.

2. Approach to management of different parts of the Russian fund of a subsoil has to be essentially various. In relation to liquid subsoil plots the state has to set for itself the following tasks: as much as possible to compensate expenses, to raise private funds in additional exploration and development of these sites, to control production, to provide rational use of stocks. For this purpose quite the ways of regulation provided by the Act of the Russian

Federation "About a subsoil" approach. The state at the expense of budgetary funds can also carry out prospecting works on sites of illiquid fund of a subsoil. The competition to private business will allow to resolve finally within several years an issue of geological and economic efficiency of the state investments into geological exploration.

3. Licenses for carrying out prospecting works on sites of illiquid fund of a subsoil have to be granted on the basis of the demand of the potential subsoil user (the principle "the first came - the first received"). Thus procedure of consideration of the demand has to be strictly regulated and to be the simply and available, and the subsoil user has to have opportunity at any time to transfer (to sell) a right of use of a subsoil. The invested funds for performance of prospecting works on a site have to be estimated as a payment for a right of use of a subsoil. If the subsoil user doesn't want or can't conduct prospecting works, the license has to be withdrawn (the principle "work or return to the state").

Thus fight against illegal schemes of minimization of a tax becomes the most important problem of tax administration of the VAT. The state has to promote development of effective fiscal policy in the sphere of subsurface use. Such policy is urged to consider adequately interests of potential investors in favorable conducting prospecting works and accumulation of resource base, urged to compensate own oil production by necessary volumes of a gain of stocks.

The state policy in the field of oil and gas service has to be focused on creation and support of several large domestic corporations of oil and gas service. These corporations have to be equipped with modern equipment and technology, have to compete among themselves in domestic market and have to realize own marketing strategy in the world market. The part from them has to remain as a part of the oil and gas companies, but with the right of service of third-party customers in the internal and international markets. Other part can be created on the basis of consolidation of the state and private service assets.

Today the question of creation of national corporations on prospecting works and oil and gas production on the water area of the adjacent seas is considered. At creation of oil and gas extraction corporation it is necessary to provide the organization of service company which is capable to provide all cycle of sea services - geophysical surveys of wells, drilling of wells, arrangement of fields and environmental monitoring of environment. This company can have the status affiliated at sea corporation (as it is made in China). She has to look for the application for the opportunities in the world market, besides work in Russia. Thus the share of foreign service in Russia has to be lowered to 3-5%. In the conditions of reduction of volumes of foreign service inflow of the Russian experts who got good experience in the first-class companies of the West will increase [2].

For achievement of goals the state and the oil and gas companies have to increase financing of research works. It will allow to accelerate creation of the latest equipment and technologies of oil and gas service on the land and the shelf. It will be required to connect the corresponding capacity of defense industry complex. The state has to help the enterprises of oil mechanical engineering to re-equip production and to master release of the latest samples of the land and sea oil and gas equipment. It is necessary for internal needs of an oil and gas complex of Russia. It is necessary for expansion of export of hi-tech production that will allow to make national economy less dependent on raw branches.

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